ASSESSMENT & TAX LIST

Vil. of Backus

1947

DIRECTIONS TO ASSESSOR

OFFICE OF COUNTY AUDITOR,

CASS County, APR 15 1947.

Eugene D. Aye Assessor of the Vil. of Backus

According to the requirements of law, I herewith deliver to you the Assessment Books for the said Vil. of Backus for the year 1947, containing a list of all Real Estate that has become subject to taxation since the Assessment of May 1, 1946, so far as the same have come to my knowledge from any source, and I hereby direct you to assess all Personal Property, and to make such changes in Real Estate as are required in the odd-numbered year, and make return thereof to me as required by the law prescribing your duties hereto annexed.

A form of the return to be signed by you is appended to this book.

L. Freeman
County Auditor.

Extracts from Laws Relating to the Listing of Personal Property.

(*Section Numbers Refer to Minnesota Statutes 1945*)

Sec. 272.01. PROPERTY SUBJECT TO TAXATION. All real and personal property in this state, and all personal property of persons residing therein, * * * is taxable, except such as is by law exempt from taxation.

WHEN LISTED AND ASSESSED

Sec. 273.01 * * * Personal Property shall be listed and assessed annually with reference to its value on May 1, and if acquired on that day, shall be listed by or for the persons acquiring it.

Sec. 273.32. By whom listed. Personal Property shall be listed as follows:

1. Every person of full age and sound mind, being a resident of this state, shall list all of his *** personal property.

2. He shall also list separately, and in the name of his principal, all moneys and other personal property invested, loaned, or otherwise controlled by him as agent or attorney, ***.

3. The property of a minor, child or insane person shall be listed by his guardian, or by the person having such property in his care.

4. The property of a person for whose benefit it is held in trust, by the trustee, in the name of a deceased person, by the executor or administrator.

5. The property of a corporation whose assets are in the hands of a receiver, by such receiver.

6. The property of a body politic or corporate, by the proper agent or officer thereof.

7. The property of a firm or company, by a partner or agent thereof.

8. The property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

Sec. 273.26. Where listed. Except as otherwise in this chapter provided, personal property shall be listed and assessed in the county, town, or district where owner, agent or trustee resides.

Sec. 273.27. Certain personal property; where listed. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel and other personal effects of the owner for personal and domestic purposes, and all personal property belonging to the owner for personal and domestic purposes, including the furnishing or equipment of the family residence, shall be listed and assessed in the district where the same is usually kept.

Sec. 273.29. Merchants and manufacturers. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on ***.

Sec. 273.30. Farm property of non-resident. When the owner of livestock or other personal property connected with a farm does not reside thereon, the same shall be listed in the town or district where such property is situated, if the farm is situated in an unorganized town or district, it shall be listed and assessed in the town or district in which the principal place of business of such farm is located.

Sec. 273.12. Elevators, etc., on railroad. All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company which are not in good faith owned, operated and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated.

Sec. 273.31. Pipeline companies. Personal property of *** pipeline companies engaged in the business of transporting natural gas, gasoline, or other petroleum products *** shall be listed and assessed in the county, town, or district where the same is usually kept.

Sec. 273.36. Personal property of electric light and power companies in cities and villages. Personal property of electric light and power companies having a fixed situs in any city, village, or borough in this state shall be listed and assessed where situated ***.

Sec. 273.37. Personal property of electric light and power companies outside of cities and villages. Personal property of electric light and power companies having a fixed situs in any city of the first class, of electric light and power companies, and any city of the first class owning and operating electric power, having a fixed situs outside of the corporate limits of villages, cities, and boroughs, shall be listed with and assessed by the commissioner of taxation in the county where situated.

Sec. 273.23. Merchants; Consignees. Every merchant required to list his property shall state also the number and kind of articles belonging to his business as a merchant, if any, which are required to be listed as personal property the product of this state, and the value of any such property consigned to him from any other place for the purpose of being stored or forwarded, if he has no interest in such property, and derives no profit from its sale.

Sec. 273.24. Manufacturers. Every manufacturer required to list his property shall state also the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in the business of manufacturing, preparing, refining, or refining. Every manufacturer and person owning a manufacturing establishment of any kind shall list, as part of his manufacturer's stock, the value of all engines, machinery, tools, and implements used or designed to be used in any such process, except such fixtures as have been considered real property.

Sec. 273.44. Estates of decedents. The personal property of persons who shall have died shall be listed and assessed at the place of living at the time of the death.

Sec. 273.45. Persons under Guardianship. The personal property of a minor under guardianship shall be listed and assessed where the guardian resides and of every other person under guardianship, where the ward resides.

Sec. 273.46. Assignees and receivers. Personal property in the hands of assignees or receivers shall be listed and assessed at the place of living before his appointment.

Sec. 273.47. Property moved between May and July. The owner of personal property removing from one county, town, or district to another between May 1 and July 1, shall be assessed in the county, town, or district in which he resides, unless the same either is which he is first called upon, between said dates shall moving into this state from another state, or shall make it appear in the assessor that he is held for tax of the current year on the property in another state.

Sec. 273.48. Where listed in case of doubt. In case of doubt as to the proper place of listing personal property, it shall be listed in the place provided in this chapter provided, if between places in the same county, in the place where the assessing shall be determined by the county board of equalization; and if between different counties, or places in different counties, by the Commissioner of Taxation**.

Sec. 273.25. Lists to be verified. Every person required to list property for taxation shall make out and deliver to the assessor, upon blanks furnished by him, a list of the property so to be listed, property owned by him on May 1, of the correct year. He shall also make a statement of the value of all personal property in his possession or under his control which *** he is required to list for taxation as agent or attorney, guardian, parent, trustee, executor, administrator, receiver, assuming officer, partner, factor, or in any other capacity ***.

Sec. 273.65. Examination under oath. Whenever the assessor shall be of the opinion that the person listing property for himself, or as agent or attorney, or guardian, or corporation, has not made a full, fair, and complete list thereof, he may examine such person under oath in regard to the amount of the property he is required to list; and, if such person refuses to answer, or answers falsely under oath, the assessor may fix the property of such person or his principal, or of the corporation, at his own judgment and information.

Sec. 273.66. Failure to obtain list. In case of failure to obtain a statement of personal property, the assessor shall ascertain the amount of value of such property, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall give and deliver to the person listing property of the state ment showing the valuation of the property so listed.

Sec. 273.25. Assessors may enter dwellings, etc. Any officer authorized by the assessor to perform the duties of his office, may enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oath or affidavit, which is required or authorized by any law of this state, shall wilfully make any statement or take any oath, affidavit, who shall wilfully make any statement or (any material) matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property, buildings or other fixtures subject to tax and not subject to any gross earnings or other tax in lieu thereof, shall be classified and assessed as provided by this section, hereby classified for purposes of taxation, and assess the same at such amount as he believes to be the true value thereof. When requested, he shall give and deliver to the person listing property of the state ment showing the valuation of the property so listed.

Sec. 273.25. Assessors may enter dwellings, etc. Any officer authorized by the assessor to perform the duties of his office, may enter any dwelling house, building, or structure, and view the same and the property therein.

Sec. 620.05. False statement regarding taxes. Every person who, in making any statement, oath or affidavit, which is required or authorized by any law of this state, shall wilfully make any statement or take any oath, affidavit, who shall wilfully make any statement or (any material) matter which he knows to be false, shall be guilty of a gross misdemeanor.

Sec. 273.13. Classification of property—Subdivision 1. How classified. All real and personal property, buildings or other fixtures subject to tax and not subject to any gross earnings or other tax in lieu thereof, shall be classified and assessed as provided by this section, hereby classified for purposes of taxation.

Subdivision 2. Class 1. Iron ore whether mined or unmined and stockpiles of iron ore, and shall be valued and assessed at fifty (50) per cent of its true and full value. If mined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore stockpiles shall be those of iron ore undergrained methods and placed in stockpiles subsequent to August 1, 1941, and shall be assessed for the next succeeding May 1, and which contains phosphorus in excess of .100 per cent, dried analysis, or which is classified by the iron ore trade as siliceous, Manganiferous, Steelii Transmar, or Mesabi non Bessemer ore, or (2) is mined by open pit methods, and in accordance with good standard practice, is crushed, screened, washed, or otherwise treated, and then crushing or screening or both to make it suitable for consumption blast furnace use, and which is so concentrated and placed in stockpile subsequent to August 1 of a calendar year and prior to the next succeeding May 1 for two taxable years after being mined only, shall be assessed at fifty (50) per cent of its true and full value, if the annual amount per ton as (2) would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of subdivision 2 of section "B," and for, and in the year, 1941. In assessing any tract or lot of land upon which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further manufactured, or processed, or refined, and shall be valued and assessed at 15 per cent of the full and true value thereof.

Subdivision 3. Class 2. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence, shall constitute class two and shall be valued and assessed at 25 per cent of the full and true value thereof.

Subdivision 4. Class 3. All agricultural products, except as provided by class three "A" and class three "B," stocks of merchandise of all sorts together with the furniture and fixtures used therewith, manufactures' materials and manufactured articles, all tools, implements and machinery, whether fixtures or otherwise, except as provided by class three "A" and class three "B," and all other tangible chattels and thereof or adaptable to such but not necessarily agricultural use, except as provided by classes one and three "B" hereof, shall constitute class three and shall be valued and assessed at 33⅓ per cent of the true and full value thereof.

Subdivision 5. Class 3a. All agricultural products in the hands of the producer shall constitute class three "A" and shall be valued and assessed at 16 per cent of full and true value thereof.

Subdivision 6. Class 3b. Livestock, poultry, all horses, mules, and asses used exclusively for agricultural purposes, all agricultural implements and machinery, all farm tools, all farm fixtures and all cultivated peanut shall constitute class three "B" and shall be valued and assessed at 20 per cent of the full and true value thereof.

Subdivision 7. Class 4. All property not included in the preceding classes shall constitute class four and shall be valued and assessed at forty (40) per cent of the full and true value thereof.

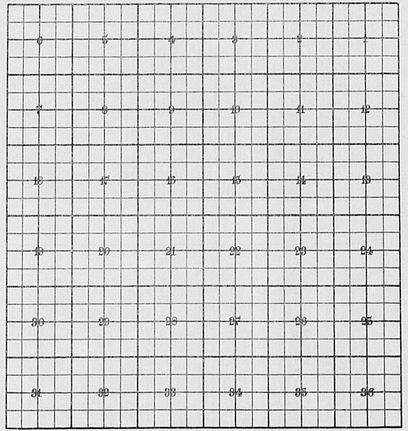
Section 273.03, Minnesota Statutes 1945. **Assessment;** Mode. The county auditor shall annually provide the necessary assessment books and blanks at the expense of the county, for and to correspond with each assessment district. He shall make out, in the real property assessment book, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, and, if unknown so stated opposite each tract or lot, the number of acres, and the lots or parts of lots or blocks, included in each description of property. * * *

The assessors shall meet at the office of the county auditor *on a day to be fixed by the Commissioner of Taxation* for the purpose of receiving instructions as to their duties under the laws of the state. * * *

Backus Vil. – Unorg. Sch. Dist.

For Convenience of Auditor in Showing Boundaries of School Districts

Township No......*Range No.*.....*Mer. P. M.*



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Returns Showing Grain Received in or Handled by Elevators, Warehouses and Mills in the ..... of ..... in the County of ..... for the Year Ending May 1, 1947.

NAMES OF OWNERS	ADDRESS	Bushels of Wheat	Bushels of Soy Beans	Bushels of Flax	Total No. of Bushels of Wheat, Soy Beans and Flax	★ Tax of ½ Mill per Bushel Dollars	Cts.	Bushels of Corn	Bushels of Barley	Bushels of Rye	Bushels of Oats	Bushels of Buckwheat	Bushels of all Other Grains	Total No. Bushels Corn, Barley, Rye, Oats, Buckwheat and all Other Grains	★ Tax of ½ Mill Per Bushel Dollars	Cts.	★ Total Tax Dollars	Cts.	REMARKS

Note ★ Assessors will not fill these Columns

List of Lands in the ..... of ....., County of ....., Minn., for the Year 19....., Which have Become Homesteads or Ceased to be Homesteads

SINCE THE LAST REAL ESTATE ASSESSMENT DATE

Form 234 Miller-Davis Company, Minneapolis, State Form No. 67

LANDS BECOMING HOMESTEADS							LANDS CEASING TO BE HOMESTEADS						
NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY				Number of Acres of Land
		SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres 100ths			SUBDIVISION	Sec. or Lot	Town or Block	Range	Acres 100ths

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value.
(Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-DAVIS COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION		Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars
Anderson, Arnold Albert	Washburn's Addition	Lots 4+5		2		1000		400	
Bartholomew, D. V.	" "	Lot 8		2		1000		400	
Bundy, Violet	" "	Lot 13		5		104		26	
Wales, Jeanette	Original Plat			4		100		40	

Book 1 Abst
Original Plat
Washburn's Addn
Pine Mountain Shore
Section 10

INCREASE OR DECREASE in Value of Property Heretofore Assessed, by the Erection or Destruction of Buildings or Structures Thereon

Platted Property Assessed at 40 Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 25 Per Cent.)

Unplatted Property Assessed at 33⅓ Per Cent of True and Full Value. (Homesteads up to $4,000 True and Full Value 20 Per Cent.)

FORM 3 MILLER-BATE COMPANY, MINNEAPOLIS

NAMES OF PROPERTY OWNERS	DESCRIPTION	Sec. or Lot	Town or Block	Rng.	True and Full Value of Structures worth more than $100 each Dollars	KIND OF STRUCTURES	Assessed Value of Additional Structures Dollars	Reduction of Assessed Value on Account of Loss occasioned by Fire, Flood or otherwise Dollars

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 316 MILLER-BATE COMPANY, MINNEAPOLIS

	NAME OF OWNER	Schedule District	SUBDIVISION	Sec. or Lot	Twp. of Block	Rng.	Number of Acres of Land: Acres	Hdths	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	BY WHOM VALUED	LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	RURAL: Homestead Up to $4,000 20% Dollars	RURAL: Over $4,000 and Non-Homestead 33⅓% Dollars	ALL OTHER: Homestead Up to $4,000 25% Dollars	ALL OTHER: Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars	
1	Geo. H. + Jennie R. DeCamp		Lot 1 - Pine Mountain Park								State												
											County												
											Local												1
											Assessor												
2	Raymond O. + Gladys K. Kennedy		Lot 2						No		State												
											County												
											Local		200		200				80		80		2
											Assessor												
3	Raymond O. + Gladys K. Kennedy		Lot 3								State												
											County												
											Local												3
											Assessor												
4	Vernon Hamilton		Lot 5								State												
											County												
											Local												4
											Assessor												
5	Geo. H. + Jennie R. DeCamp		Lot 6								State												
											County												
											Local												5
											Assessor												
6	" " "		Lot 7						Yes		State												
											County												
											Local		1200		1200				300		300		6
											Assessor												
7	" " "		Lot 8								State												
											County												
											Local												7
											Assessor												
8	" " "		Lot 9								State												
											County												
											Local												8
											Assessor												
											State												
											County												
											Local												
											Assessor												

Total Value as Equalized by

Total Value as Assessed by

Next Page

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 3½ MILLER-DAYE COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Inf. certificate issued Yes or No	Inf. certificate applied for Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
1	Geo. H. + Jennie R. DeLamp (C. Harley Cotter)		Lot 10 - Pine Mountain Shore					No		State / County / Local / Assessor		500		500				200		200		1
2	Chas. B. Funk		Lot 13 " " "							State / County / Local / Assessor												2
3	" " "		Lot 14 " " "							State / County / Local / Assessor												3
4	Wayne Russell Walker (Walker)		Lot 18 " " "					No		State / County / Local / Assessor		100		100				40		40		4
5	Leonard Knopf		Lot 21 " " "					No		State / County / Local / Assessor		300		300				120		120		5
6	" "		Lot 22 " " "							State / County / Local / Assessor												6
7	Geo. H. + Jennie R. DeLamp (Phillip K. Nopp)		Lot 23 (West 112 ft) " " "							State / County / Local / Assessor												7
8	" " "		Lot 24 " " "							State / County / Local / Assessor												8
										Total Value as Equalized by: State / County / Local												
			Cont. on Next Page							Total Value as Assessed by: Assessor												

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the Village of Backus, County of Cass, Minn., for the Year 1947.

Form 3½ MILLER-DAYE COMPANY, MINNEAPOLIS

	Name of Owner	School District	Description of Property: Subdivision	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land (Acres / 100ths)	Inf. certificate issued Yes or No	Inf. certificate applied for Yes or No	By Whom Valued	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Final Equalized Value (Dollars)	
1	Geo. H. + Jennie R. DeLamp		Lot 25 - Pine Mountain Shore							State / County / Local / Assessor												1
2	" " "		Lot 26 " " "							State / County / Local / Assessor												2
3	" " "		Lot 27 " " "							State / County / Local / Assessor												3
4	" " "		Nopp 150 ft. Lot 28 " " "							State / County / Local / Assessor												4
5	" " "		Lot 29 " " "							State / County / Local / Assessor												5
6	" " "		Lot 30 " " "							State / County / Local / Assessor												6
7	Clifton Sycks		on Lot 4 " " "					Yes	No	State / County / Local / Assessor		400		400			100			100		7
8	William St. Josephine Gabell		on Lot 12					Yes	No	State / County / Local / Assessor		300		300			75			75		8
										Total Value as Equalized by: State / County / Local												
										Total Value as Assessed by: Assessor												

Adopted Add'n
Original Plat
Backus's Add'n
Pine Mountain Shore

REAL PROPERTY BECOMING SUBJECT TO TAXATION SINCE THE LAST PREVIOUS ASSESSMENT OR OMITTED FROM ASSESSMENT ROLLS THE PREVIOUS YEARS.

Assessment of Taxable Real Property in the Village of Brainerd, County of Cass, Minn., for the Year 1947.

Form 314 BULLARD-DATE COMPANY, MINNEAPOLIS

	NAME OF OWNER	School District	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Twp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Indicate Homestead Yes or No	Indicate Agricultural Yes or No	BY WHOM VALUED	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements Dollars	BUILDINGS and Other Structures Dollars	MACHINERY Permanently Attached to Real Estate Dollars	TOTAL True and Full Value Dollars	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20% Dollars	RURAL: Over $4,000 and Non-Homestead 33⅓% Dollars	ALL OTHER: Homestead Up to $4,000 25% Dollars	ALL OTHER: Over $4,000 and Non-Homestead 40% Dollars	MACHINERY Permanently Attached to Real Estate 33⅓% Dollars	TOTAL ASSESSED VALUE Dollars	FINAL EQUALIZED VALUE Dollars	
1	John J. & Esther A. Kramer	un	Lot 20 Pine Mountain Shore						Yes	No	State												
											County												
											Local												
											Assessor		1600		1600			400			400		1
2	Geo. N. & Minnie R. McCamp Contract Pur. by & to Meighen Ericson	un	East 30' of Lot 23 Pine Mountain Shore						Yes	No	State												
											County												
											Local												
											Assessor		400		400			100			100		2
3	Taylor R. Van Blaricom	un	South 200 ft. Lot 28 Pine Mountain Shore						Yes	No	State												
											County												
											Local												
											Assessor		300		300			75			75		3
4											State												
											County												
											Local												
											Assessor												4
5	Clarence M. Taylors		Approx. S. 200' of 300' of Lot 4 29/139/30						No	No	State												
											County												
											Local												
											Assessor		2400		2400		800		960		960		5
6											State												
											County												
											Local												
											Assessor												6
7											State												
											County												
											Local												
											Assessor												7
8											State												
											County												
											Local												
											Assessor												8
											State												
											County												
											Local												
											Assessor												

Total Value as Equalized by State / County / Local

Total Value as Assessed by Assessor

SUMMARY OF TAX COLLECTION

Original Levy - - - - - - $.....

Additions - - - - - - - $.....

$.....

Abatements - - - - - - - - - - - $.....

$.....

COLLECTIONS

March Settlement - - - - - $.....

June Settlement - - - - - - $.....

November Settlement - - - - - $.....

January Settlement - - - - - $..... $.....

$.....

Over Collected - - - - - - $.....

Under Collected - - - - - - $.....

Delinquent - - - - - - - $..... $.....

Total - - - - - - - - - - - - $.....

Assessment of

Form 114 MILLER-DATE COMPANY, MINNEAPOLIS

	NAME OF OWNER
1	John J. + Esther A. Fram
2	Geo. N. + Jennie R. DeClar Contract flying d to Meyhew Emerson
3	Taylor R. Van Blaric
4	
5	Clarence M. Taylor
6	
7	
8	

Treasurer's Office, Cass County, Minnesota

RECEIVED this the first Monday (being the 5th *day) of January, A. D. 1948, of* L. C. Peterson *, Auditor of said County, Minnesota, the Tax List of all Taxable Real and Personal Property in the* Village *of* Backus *in said County for the year A. D. 1947, as specified above and amounting to* ..... *Dollars.*

Paul D. Jewell
County Treasurer.

JAN - 3 1949 *194*

Office of County Treasurer, Cass County, Minnesota

To L. C. Peterson, County Auditor:

Sir:—I herewith return to you the Tax List for the Village *of* Backus *in said County for the year 1947, heretofore received from you. I certify that I have compared the same with the duplicate receipts in your office, and have written opposite the amount of each tax so receipted the words "First Quarter Paid", "Second Quarter Paid", "Third Quarter Paid" or "Paid in full" as the case may be, and the number of my receipt given in discharge of said tax, and each tract or lot of real property against which the taxes remain unpaid is delinquent for said year.*

Yours respectfully,

Paul D. Jewell
County Treasurer.

Auditor's Office, Cass County, Minnesota

I, ... *Auditor of said County, and State of Minnesota, do hereby certify that the following is a correct list of the Taxes levied on the Real and Personal Property in the* ..... *of* ..... *for the year 1947.*

WITNESS my hand and official seal, the ..... *day of* ..... *1948.*

(SEAL) ..... *County Auditor.*

Auditor's Office, Cass County, Minnesota

..... *194*

I hereby certify that on the first Monday in January 1949, I received of ..... *County Treasurer, the Tax List of the* ..... *of* ..... *in said County for the year 1947; that I have compared the said list with the Statements receipted for by said Treasurer, which are on file in my office, and that each tract or lot of real property therein against which the taxes, or any part thereof, remains unpaid are delinquent for said year.*

(SEAL) ..... *County Auditor.*

Loop's Add'n
Original Plat
Manhattan's Add'n
Pine Mountain Shore
to

Assessment of

Form 314 MILLER-DAYTON COMPANY, MINNEAPOLIS

TABULAR SCHEDULE OF VALUATIONS,

LEVIED IN THE Village OF Backus

	NAME OF OWNER	School District No.	Dollars	Dollars	Value of Lands other than Town Lots including Structures Dollars	Town and City Lots including Structures thereon Dollars	Personal Property Dollars	Total Value of all Property except Money and Credits Dollars	State Rev. Mills	State Sch'l Mills	Tchr. Ins. Mills	State Debt Mills	Total Rate of State Tax Mills	Rev. Mills	R. & B. Mills	Welfare Mills	Bonds and Int. Mills	Mills	Mills	Total Rate of County Tax Mills	Rev. Mills	R. & B. Mills	Drag Tax Mills	State Loan Mills	Mills	Mills	Mills	Mills	Total Rate of Town Tax Mills
1	John J. & Esther A. Kraus	Un			2012	28410	11201	41623					3.02	22.	7.2	48.	18.			95.2	18.								18.
	Geo. N. & Minnie R. McLean Contract to Jay A. & Magdalene E. Jackson																												
													4.07																
					Rural	Urban	P.P.	Total																					
3	Taylor R. Van Blaricom				1899	28,523	11201	41623					7.09																
4	Real Estate	H.			13,636																								
		M.H.			17,386																								
	P.P.				11,201																								
					41,623																								
5	Clarence M. Taylor																												
6																													
7																													
8																													

RATES AND TAXES

COUNTY OF CASS, STATE OF MINNESOTA

	RATE OF SCHOOL TAXES: Local 1 Mill	Special Mills	Dif. ~~Sinking Fund~~ Mills	Transp. Mills	C.O. Mills	B.&D. Mills	Total Rate of Sch'l Tax Mills	Total Rate of all Taxes Mills	TAXES LEVIED — LOCAL 1 MILL AND SPECIAL SCHOOL TAXES BY DISTRICTS: Local 1 Mill	Special	Dif. ~~Sinking Fund~~	Transp.	C.O.	B.&D.	Total School Taxes	ALL OTHER TAXES: FUNDS	Rate	Amounts
1	1.	15.	15.	1.8	5.	27.1	64.9	181.14	201	3018	3018	362	1006	5453	13058	State Revenue,		
2	1.	30.	15.	1.8	5.	27.1	78.9	194.14	3961	118823	59411	7130	19806	107336	316467	State School,		
																Teachers Insurance,		
																State Debt—Non-Homestead,		118.32
																State Debt—Homestead,		125.70
									4162	121841	62429	7492	20812	112789	329525	County Revenue,		915.65
																County Road and Bridge,		297.68
																County Welfare,		1997.80
																Bonds and Interest		749.16
																Town Revenue,		749.16
																Town Road and Bridge,		
																Town Drag,		
																Town State Loan,		
																School Local 1 Mill,		4162
																School Special,		121841
																School State Loan,		62429
																Dif.		7492
																Transp.		20812
																C.O.		112789
																B.&D.		
																		8250.72

Total Levy, $8250

Total Number of Acres

R.E. 6008.48
P.P. 2242.24
8250.72

State of Minnesota, } ss
COUNTY OF CASS

I, J. C. Pearson, Auditor of said County and State aforesaid, do hereby certify that the foregoing is a true and correct Schedule, showing the valuation of all the taxable property, in the Village of Backus, in said County, the several rates of Taxation and Totals of the several Tax Funds levied thereon, for the year A. D. 1917.

Witness my hand and official seal, this 15 day of Dec A. D. 1917

SEAL

J. C. Pearson
County Auditor.

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form	Description of Property	Number of Acres of Land		No. School District	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $1,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value to Be Equalized by the Board of Review	Final Equalized Value
		Acres	Rods		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Lydia E. Miller	NE of SW; SE of SW less Backus; SW of SW less Jaffke	24	139 30													
Aaron Jaffke	1 Add'n to Backus; All that part of SW of SW lying	29	139 30													
Fannie G. & John W. Bailey	2 W. of Lakeside Drive	40		Un												
The Church of the Nazarene	3 100' x 150' of Lot 1 & 8 of Lot 6 - Blk 9	5														
Sam & Fannie Mittchell	4 40' x 150' of Lot 1 & 8 of Lot 6 - Blk 9			Exempt												
Harry D. Miller	5 50' x 150' of E½ of NE¼	14														
	6 150' x 500' of E½ of NE¼	31	139 30													
N. D. Coffland	7 9.08 acs of NE¼ of NE¼	17														
John & Annabel Shilvoldt	8 S 399' of N 849' of E 176' of NE¼ of NE¼	9.08														
Harry D. Miller	9 50' x 150' of NE¼ of NE¼ less 50' x 100'	1.61														
Ole & Nellie Foss	10 176' x 483' less 50' x 150' of NE¼ of NE¼ + less 10' x 200' & 10' x 50' x 150' +	14.02														
Martin Anderson	11 60' x 200' of NE¼ of NE¼ 55' of NE¼ less platted + deeded	80														
H. D. Coffland	12 portion of Blk 11 Lyllian Blvd	28														
~~Mary Andrew Miller~~	~~13 N of Lot 1, Blk 11, Koop's Add'n~~	29														
State of Minnesota	14 Lot 2	72		See Page 2 for Fisher & Bailey												
Eugene D. & Ada M. Dye	15 50' x 100' of E½ of NE¼	26.90														
	16 That part of Lot 1 lying W of Lyllian Blvd +	22														
	17 Koop's Add'n															
Harold H. & Gladys McAllister	18 Pt. N of Lyllian Blvd	31	139 30													
Claude A. & Lucile M. Spurlin	19															
Effie L. Crowell																
Ernest M. & Minnie E. Taylor	20															
Floyd & Abagail Holden																
Ivan E. & Burness M. Fisher																

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	District No. Rate ..... Mills	Dollars	Cents	District No. Rate ..... Mills	Dollars	Cents	District No. Rate ..... Mills	Dollars	Cents	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ½ Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1		1050 / 120									27.90 / 19.18	1.50 / 4.28	1.50 / 1.35	28.90 / 24.81	(Paid in full)	JAN - 1 1949	251	15.816									
2					36						21.74	.45		22.22	PAID IN FULL / 1st Half Paid	MAY - 4 1948 / OCT 30 1948	533 / 13334		222 / 360		360						Balance - Village
3											7.06	.14		7.20	1st Half Paid	JUL 20 1948	14221		360								
4				#	66						12.94			12.94	PAID IN FULL	JAN - 9 1948	2366	12.94									
5		#	6								1.08			1.08	1st Half Paid / 2nd Half Paid	MAY 26 1948 / NOV 13 1948	4673 / 5947		108				108	05			
6		#	6								1.08			1.08	1st Half Paid / 2nd Half Paid	MAY 26 1948 / NOV 13 1948	4673 / 5947		108								
7		#	231								41.84			41.84	1st Half Paid / 2nd Half Paid	JUN 16 1948 / APR 20 1948	3335 / 6797		2697 / 2672		2000						
8				#	220						43.14			43.14	Balance Paid / Prev Paid	OCT 30 1948 / MAY 24 1948	13331 / 5817		2314								
9		#	62								11.22			11.22	1st Half Paid / 2nd Half Paid	MAY 26 1948 / NOV 13 1948	4673 / 5947		561				561	45			Bal. due $9.56
10				#	138						27.06			27.06	Balance Paid / Prev Paid	NOV 19 1948 / JUL 12 1948	14178		1758				956	76			
11				#	138						27.06			27.06	PAID IN FULL / 2nd Half Paid	JUN 1 1948 / JUN 16 1948	7343 / 3335		2706								
12		#	128								23.18			23.18	1st Half Paid	APR 20 1948	6797		1159								
13																											
14		#	118								21.38			21.38	1st Half Paid / 2nd Half Paid	MAY 26 1948 / NOV 13 1948	4673 / 5947		1069				1069	85			
15																											
16					4						78	.02		.80	2nd Half Paid / 1st Half Paid	AUG - 5 1948 / JUN 24 1948	10335 / 8705		40		40						
17																											
18	And House				4						78	.02		.80	PAID IN FULL	MAR 31 1948	1937		80								
19					4						78	.02		.80	PAID IN FULL / 1st Half Paid	NOV 17 1948 / OCT 30 1948	13346 / 13331		40		40		.80	05			
20					4						78	.02		.80	1st Half Paid	JUN 1 9 1948	7788		80								
					4						78	.02		.80	PAID IN FULL	JUN - 9 1948	11720				80	02			80	08	Fisher
					4						78	.02		.80													
		14	5.51								33960		566														
		14	7.93								12272																
			6.16		2501						46.337			46.903													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Area of Land: Acres	100ths	No. School District	Indicate Type of Rural Tax or No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
						Acres	100ths			Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Lafe Sykes		All that part of Lot 4 lying N. of Lot 1 - Blk 7				30	139	30	4H												
Fannie H. Bailey		148' x 140' S. of Lot 13 - Blk 2																			
State of Minnesota		1 less N. 25' less S. 9' of N. 34' 158' x 40' S. of Lot 12 - Blk 2																			
		3 158' x 100' S. of Lot 12 - Blk 2																			
John & Marie W. Spillane		4 less N. 35'																			
Frank Reynolds		5 125' x 162.5' S. of Lot 12 Blk 3.																			
Fannie H. & John W. Bailey		6 125' x 162.5' S. of Lot 12 - Blk 3																			
Wm. C. & Audrey Bailey		All that part of Lot 4 lying N. of Lot 1 - Blk 5																			
" "		8 83' x 174' N. of Lot 18 - Blk 5																			
Johannes T. Melby		9 75' x 140' N. of Lot 24 - Blk 6																			
J. A. Newman		10 75' x 150' N. of Lot 1 - Blk 6																			
Robert C. & Blossie Hillyer		11 75' x 150' N. of Lot 12 - Blk 7																			
Harvey G. & Helga L. Swenson		12 150' x 143' S. of Lot 7 - Blk 9																			
Frank & Edith Reynolds		~~N. 25' of W. 140' of Lot 8 - Blk 11 Lot 12 - Blk 2 of Bailey Tract~~ N. 25' of unplatted lands S. of Lot 13, Bl. 2, O.P.																			
Dwight & Eleanor Kennedy		N. 35' of the E. 143' x 100' S. of Lot 12 - Blk 2																			
		14																			
		Lot 1 less Platted and less part W. of Lyllian Blvd., & less: Beg. at SW cor of Lot 6, Block 9 (6) Koop's Addn, W. 12', S. 88', S. 92', N. 88', W. to Beg.																			
Iver E. & Bernice M. Fisher		15																			
		16																			
		17																			
Mary A. & Wm. C. Bailey		18 Beg. at SW cor. of Lot 8 (also known as 9) Koop's Addn, W. 12', S. 88', S. 92', N. 88', W. to Beg. of Lot 1.																			
		19																			
L. N. & Maude B. Orton		20 S. 9' of N. 34' of unplatted land lying S. of Lot 13, B. 2. O.P.																			

Calculation of Rural School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	District No. ..... Rate ..... Mills	Dollars	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 49							19.42			19.42	PAID IN FULL	JUN 1 1948	1896		19.42		12.92						
2			1276							250.24	5.20	Probably Sec. 20	255.44	2nd Half Paid	OCT 30 1948	13334										
														1st Half Paid	JUL 20 1948	12712		127.72								
3														2nd Half Paid	OCT 22 1948	12117										
4			164							32.16	.66		32.82	1st Half Paid	JUN 24 1948	8697		16.41		16.41						
														2nd Half Paid	OCT 30 1948	13743				32.65						
5			H 333							65.30			65.30	1st Half Paid	JUN 24 1948	8216		32.65								
														2nd Half Paid	OCT 30 1948	13334				30.01						
6			H 306							60.02			60.02	1st Half Paid	JUL 20 1948	12712		30.01								
7			20							3.92	.08		4.00	PAID IN FULL	JUN 24 1948	8711		4.00								
8	SOLD FOR TAXES		143							28.04	.58		28.62	PAID IN FULL	MAR 23 1948	3999		28.62								
9			139							26.74			26.74	PAID IN FULL	JAN [illegible] 1948											
			62	Assess. H 3671						12.16	.26		12.42	2nd Half Paid	OCT 30 1948	12740	12.42									
10			70							13.72	.28		14.00	1st Half Paid	JUN 9 1948	7266		7.00		2.16						
11			H 22							4.32			4.32	1st Half Paid	AUG - 0 1948	10470								2.16	2.38	
12			H 187							36.68			36.68	PAID IN FULL	JUN 24 1948	8680		36.68		3.50						
														2nd Half Paid	OCT 30 1948	12743										
13			35							6.86	.14		7.00	1st Half Paid	JUN 24 1948	8726		3.50								
14	SOLD FOR TAXES		106							20.78	.44		21.22											21.22	23.34	
15																										
16		H 38								6.88			6.88	1st Half Paid	MAY 26 1948	9873		3.44				3.44	27			
														2nd Half Paid	NOV 15 1948	12862										
17																										
18																										
19																										
20																										
		H 38	947	36.2			688																			
		—	1826	176			553.62			7.64			561.26													
		38	2773	3561			56050						56814													
							553.62																			

Koop's Add'n

Original Plat

Washburn's Add'n

Pine Mountain Shore

Lake

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

Koop's Addition

Line	In Whose Name Assessed	To Whom Transferred	Subdivision	Sec. or Lot	Town or Block	No. School Dist.	Line	Valuations by School Districts: District No. 44, Rate 196.12 Mills (Dollars)	Tax including State Homestead ($ cts.)	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes ($ cts.)	Line	Paid	When Paid (Month Day Year)	Number of Receipt	June Settlement 1948	November Settlement 1948	Remarks
1	William & Susie Adams		East 5' of Lots 1-2-3-4		1	44	1	H 1	20			20	1	2nd Half Paid / 1st Half Paid	AUG 25 1948 / APR 13 1948	11238 / 4376	10	10	
2	Eugene D. & Ada M. Dye			1 less E5'			2	H 6	1 18			1 18	2	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
3	"			2 " "			3	H 5	98			98	3	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
4	"			3 " "			4	H 6	1 18			1 18	4	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
5	"			4 " "			5	H 5	98			98	5	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948	10975		4 32	
6	"			5			6	H 6	1 18			1 18	6	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948	8705	4 32		
7	"			6			7	H 5	98			98	7	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
8	"			7			8	H 6	1 18			1 18	8	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
9	"			8			9	H 5	98			98	9	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948				
10	~~Fred W. & Alma E. Lubitz~~ Lloyd & Flossie Holden			9			10	73	14 32	30 (15 June)		14 62	10	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
11	"			10			11	H 8	1 56			1 56	11	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
12	"			11			12	H 8	1 56			1 56	12	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
13	"			12			13	H 8	1 56			1 56	13	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
14	"			13			14	H 8	1 56			1 56	14	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948	12012		36 64	
15	"			14			15	} 92	18 04	38 (19 June)		} 18 42	15	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
16	"			15			16	}				}	16			9496	35.00		~~Bal due # 36.64~~
17	"			16			17	73	14 32	30 (15 June)		14 62	17	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
18	"			17			18	73	14 32	30 (15)		14 62	18	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
19	"			18			19	H 8	1 56			1 56	19	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
20	~~Fred W. & Emma Lubitz~~			19			20	H 8	1 56			1 56	20	Balance Paid / Part Paid	OCT 13 1948 / JUN 24 1948				
								14 / 174; 93 / 311 / 404	79 20 (79 24)	1 28 (1 26)		80 48							

Koop's Add'n

Original Plat

Washburn's Add'n

Pine Mountain Shore

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 5 C. MILLER-DATE COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Reg.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indefinite Exemption Tax or No	Indefinite Exemption Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
							Acres	Mills				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
		Koop's Addition																					
1	Fred W. + Alma E. Lubitz			20	1				4n														
2	"			21																			
3	Nora E. Murphy			22																			
4	"			23																			
5	"			24																			
6	"			25																			
7	Wm. + Susie M. Adams			26																			
8	"			27																			
9	"			28																			
10	"			29																			
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY THE DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 4n Rate 146 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				H 146				27 46			27 46	1	Balance Paid / Part Paid	OCT 13 1947 / JUN 24 1948	3015 / 3076		15 00		12 46						~~Bal due $ 12 46~~
2												2													
3				H 274				53 74			53 74	3	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948											
4				H 10				1 96			1 96	4	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948	3075				21 61						
5				H 9				1 76			1 76	5	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948	3075		27 61								
6				H 9				1 76			1 76	6	2nd Half Paid / 1st Half Paid	AUG 5 1948 / JUN 24 1948											
7				H 9				1 76			1 76	7	Part Paid / Balance Paid	APR 13 1948 / AUG 25 1948											
8				H 120				23 54			23 54	8	Part Paid / Balance Paid	APR 13 1948 / AUG 25 1948	11838				16 08						~~Bal due $ 16 08~~
9				H 25				4 90			4 90	9	Part Paid / Balance Paid	APR 13 1948 / AUG 25 1948	11376		16 08								
10				H 9				1 76			1 76	10	Part Paid / Balance Paid	APR 13 1948 / AUG 25 1948											
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													
				H 605 / 274 / 605				118 64 / 118 64			118 64														

Original Plat

Koop's Add'n

Washburn's Add'n

Pine Mountain Shores to

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C. MILLER-DAYS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Information Furnished by Assessor	Information Furnished by Auditor	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Mack C. Spence, Katie Daniels, Wm. H. Dyer, Edward Buckner + H. H. Edwards Trustees Pine Mountain Lake Assn.	Koop's Addition		1	2				Un														
"			2																			
"			3																			
"			4																			
"			5																			
"			6																			
Grace R. Bronson			7																			
"			8																			
"			9																			
Warren A. + Rena Hill			10																			
"			11																			
"			12																			
Seth S. + Agnes Smith			13																			
"			14																			
"			15																			
Adah E. + Mary Audrey Miller			16																			
"			17																			
E. H. Strong		S 32.5' of	18																			
Seth Smith		Lot 18 less S. 32.5' & alley	19																			
			20																			

Valuations by School Districts as Equalized by Board of Department of Taxation: Main

	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead Mills	State Tax on Non-Homestead 4.0 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		277					54.32	1.17		55.44	PAID IN FULL	NOV 19 1948											
2		13					2.54	.06		2.60	PAID IN FULL	NOV 19 1948											
3		79					15.50	.32		15.82	PAID IN FULL	NOV 19 1948											
4		79					15.50	.32		15.82	PAID IN FULL	NOV 19 1948	2916						108.10	8.65			
5		13					2.54	.06		2.60	PAID IN FULL	NOV 19 1948											
6		79					15.50	.32		15.82	PAID IN FULL	NOV 19 1948											
7		211					41.38	.86		42.24	PAID IN FULL	JUL 20 1948											
8		13					2.54	.06		2.60	PAID IN FULL	JUL 20 1948											
9		13					2.54	.06		2.60	PAID IN FULL	JUL 20 1948	4711		42.44								
10		# 258					50.60			50.60	PAID IN FULL	JUN 8 1948											
11		# 33					6.48			6.48	PAID IN FULL	JUN 8 1948	6992		58.64								
12		# 8					1.56			1.56	PAID IN FULL	JUN 8 1948											
13		# 8					1.56			1.56	Pd. NR.	# 20786	1-3-49								1.56	Pd	
14		# 231					45.30			45.30	"	"	"	"							45.30	Pd	
15		# 8					1.56			1.56	"	"	"	"							1.56	Pd	
16		# 8					1.56			1.56	PAID IN FULL	JUN 22 1948											
17		# 311					61.00			61.00	PAID IN FULL	JUN 22 1948	9744		62.46								
18		9					1.76	.04		1.80	Pd NR.	# 20786	1-3-49								1.80	Pd	
19		96					18.82	.40		19.22	Pd NR.	# 20786	"								19.22	Pd	
20																							
	1.4	2 Mills 1.4 Mills					342.56	3.62		346.18													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER DAVIS COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Land by Ag	Indicate Agricultural Land by No.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Koop's Addition																						
Seth S. Smith		1		20	2			Un														
"		2		21																		
"		3		22																		
Claude A. + Loretta Spurlin		4		3																		
Helen Brooks Chader		5	N. 100' of	3																		
Harold Mc Allister		6	S. 100' of	3																		
Effie Crowell		7		1	4																	
"		8		2																		
"		9		3																		
"		10		4																		
Ernest M. + Minne E. Taylor		11		5																		
"		12		6																		
"		13		7																		
Agnes E. + Lee R. Macdowell	Minnie Carson	14		8																		
"		15		9																		
Eugene Walter Wise		16	S. 18' of	9																		
		17		10																		
Betty Jean + David Henry Hamlin		18		11																		
~~Louis D. Mc Carty~~		19		12																		
Ivan E. Fisher		20																				

Koop's Add'n

Original Plat

Trahern's Add'n

Pine Mountain Shore to

Indications by School Districts as Published by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead 4.07 Mills	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		14	60					11.76			11.76	Pd.	PR # 20786 1-3-49									11.76	Pd	
2		14	5					.98			.98	Pd	" " 1-3-49									.98	Pd	
3		14	5					.98			.98	Pd	" " 1-3-49									.98	Pd	
4			123					24.12	.50		24.62	PAID IN FULL	SEP 20 1948	11467				24.62	.74					
5			53					10.40	.22		10.62	PAID IN FULL	MAY 19 1948	6210		10.62								
6	SOLD FOR TAXES	14	94					18.44			18.44	PAID IN FULL	JUN 23 1948	8472		18.44								
7			9					1.76	.04		1.80	1st Half Paid JUN 17 1948 / 2nd Half Paid OCT 22 1948												
8			141					27.66	.58		28.24	1st Half Paid JUN 17 1948 / 2nd Half Paid OCT 22 1948		7-114 8x17		16.57		17.07						
9			9					1.76	.04		1.80	1st Half Paid JUN 17 1948 / 2nd Half Paid OCT 22 1948												
10			9					1.76	.04		1.80	1st Half Paid JUN 17 1948 / 2nd Half Paid OCT 22 1948												
11			132					25.88	.54		26.42	PAID IN FULL JUN -9 1948												
12			11					2.16	.04		2.20	PAID IN FULL JUN -9 1948												
13			121					23.74	.50		24.24	PAID IN FULL JUN -9 1948		7755		50.86								
14		14	64					12.56			12.56	PAID IN FULL	JUN 23 1948	8418		12.56								
15		14	7					1.38			1.38											1.38	J 1.52	
16			8					1.56	.04		1.60	2nd Half Paid SEP - 7 1948 / 1st Half Paid JUN 16 1948		1377				63						
17		14	57					11.18			11.18	2nd Half Paid SEP - 7 1948 / 1st Half Paid JUN 16 1948		8052		6.39								
18	SOLD FOR TAXES		59					11.58	.24		11.82	PAID IN FULL	MAY 18 1948	5284		11.82								
19	SOLD FOR TAXES		9					1.76	.04		1.80											1.80		
20																								
		14	392 / 8 14 / 976					191.42	2.32		193.74													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER-DATE COMPANY, MINNEAPOLIS

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Reg.	Number of Acres of Land: Acres	Mills	No. School District	Indicate homestead by Yes or No	Indicate non-homestead by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Koop's Addition		Lots 13 to 31 Inc. Blk 4 - Vacated																				
		2																				
		3																				
		4																				
		5																				
Effie Crowell		6	32	4																		
		7																				
Leon Est Bernard M. Fisher		8	1	9																		
A. O. Miller		9	2																			
"		10	3																			
Verna Marrow		11	4																			
"		12	5																			
"		13	6																			
Mary Audrey Miller Bailey + Wm. Chas. Bailey		14	7																			
"		15	8																			
"		16	9																			
Adah Miller		17	10																			
"		18	11																			
"		19	12																			
"		20																				

Valuations by School Districts as Certified by Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Tax on Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 60 Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)
1										
2										
3										
4										
5										
6			19				3 72	08		3 80
7										
8	# 91						16 48			16 48
9	# 8						1 44			1 44
10		# 8					1 56			1 56
11		# 131					25 70			25 70
12		# 8					1 56			1 56
13		# 363					71 20			71 20
14		# 8					1 56			1 56
15		# 8					1 56			1 56
16		13					2 54	06		2 60
17		13					2 54	06		2 60
18		13					2 54	06		2 60
19		13					2 54	06		2 60
20										
	# 99	526	625		a Am-	17 92				
	214	71	71		Nation	11 70				
	1714 99	5797	679			134 99		32		135 26

	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1													
2													
3													
4													
5													
6	1st Half Paid 2nd Half Paid	JUN 17 1948 OCT 22 1948	6777 9116		190		210						Balance up
7													
8	1st Half Paid 2nd Half Paid	MAY 26 1948 NOV 13 1948	6973 9267		896				896	71			
9	1st Half Paid 2nd Half Paid	MAY 26 1948 NOV 13 1948											
10	PAID IN FULL	JUL 20 1948											
11	PAID IN FULL	JUL 20 1948	10217		2887								
12	PAID IN FULL	JUL 20 1948											
13	PAID IN FULL	JUN 24 1948											
14	PAID IN FULL	JUN 24 1948	8711		7437								
15	PAID IN FULL	JUN 24 1948											
16	PAID IN FULL	JUN 22 1948											
17	PAID IN FULL	JUN 22 1948											
18	PAID IN FULL	JUN 22 1948	8995		1040								
19	PAID IN FULL	JUN 22 1948											
20													

Assessment Roll and Tax List of Real Property in the Town of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller-Davis Company, Minneapolis

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hills	No. School District	Indicate Homestead Yes or No	Indicate Mortgaged Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																				
Myrtle Kimball			1	1				4m														
"			2																			
"			3																			
Janet Reiter			4																			
"			5																			
Fred Claflin			6				✓															
"			7				✓															
~~Burke A. Nelson~~	L. W. Hall	Deton	8																			
" "			9																			
"		N. 15' of	10																			
"		Baby Lot 10 + all	11																			
"			12																			
Backus State Bank			13																			
Philip + Ida M. Palmer			14																			
Stephen N. + Nellie Palmer			15																			
Clara Belle Holmes			16																			
"			17																			
"			18																			
Ada M. + Ray F. Saxton			19																			
" "			20																			

Valuations by School Districts as Equalized by Department of Taxation: District No. 4m; Rate 17½ Mills

Sold for Taxes	District No.	Rate	District No.	Rate	District No.	Rate	District No.	Rate	Tax including State Tax on Non-Homestead 40.7 Mills	State Tax on Non-Homestead	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollar	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		# 41							8 04			8 04	PAID IN FULL	JUN 20 1948												
2		# 11							2 16			2 16	PAID IN FULL	JUN 20 1948	10713		12 36									
3		# 11							2 16			2 16	PAID IN FULL	JUN 20 1948												
4		13							2 54	06		2 60	PAID IN FULL	JUL 20 1948												
5		13							2 54	06		2 60	PAID IN FULL	JUL 20 1948	10714		5 20									
6		13							2 54	06		2 60											2 60	2 86		
7		13							2 54	06		2 60											2 60	2 86		
8		# 1245 295	Abate. # 3697						36 28 27 26	4 20		36 28 57 06	PAID IN FULL	APR - 8 1948												2.78 Abated
9		# 13	"	"					1 56 ~~2 60~~			1 56 ~~2 60~~	PAID IN FULL	APR - 8 1948			6 24		Refund W. # 86972 5-12-48 26 90							1.94 Abated
10		# 13	"	"					1 56 2 54	06		1 56 2 60	PAID IN FULL	APR - 8 1948												1.04 Abated
11		# 13	"	"					1 54 ~~2 60~~	06		1 58 ~~2 60~~	PAID IN FULL	APR - 8 1948												1.02 "
12		# 13	"	"					1 58 2 54	06		1 58 2 60	PAID IN FULL	APR - 8 1948												1.02 "
13		629							123 36	2 56		125 92	PAID IN FULL / 2nd Half Paid	JUN 1 1948 / OCT 15 1948	13971 / 10923		125 92		26 43							
14		264							51 78	1 08		52 86	1st Half Paid / 2nd Half Paid	JUN 16 1948 / OCT 25 1948	13056 / 10944		26 43		10 20							
15		# 104							20 40			20 40	1st Half Paid / 2nd Half Paid	JUN 1 0 1948 / OCT 25 1948	13057		10 20									
16		# 159							31 18			31 18	1st Half Paid / 2nd Half Paid	JUN 27 1948 / OCT 20 1948												
17		# 22							4 32			4 32	1st Half Paid / 2nd Half Paid	JUN 23 1948 / OCT 30 1948	8415		19 91		19 91						
18		# 22							4 32			4 32	1st Half Paid / 2nd Half Paid	JUN 1 1948 / OCT 30 1948	13747										
19		# 99							19 42			19 42	PAID IN FULL	MAY 17 1948			26 42									
20		35							6 86	14		7 00	PAID IN FULL	MAY 17 1948	8314											
		4 Fog 174 827 1996							352 18 5847	5 86 540		357 64														

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller-Davis Company, Minneapolis

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rge.	Number of Acres of Land (Acres / 100ths)	No. School District	Individual Personal Tax or No	Individual Poll Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																				
1	Richard J. Nelson			21	1																	
2	Backus Rural Telephone Co.			22			Exempt															
3	"			23			"															
4	"			24			"															
5	Alice + Roy Esler			1	2																	
6	"			2																		
7	"			3																		
8	"			4																		
9	"			5																		
10	"			6																		
11	"			7																		
12	Adah E. Miller			8																		
13	"			9																		
14	"			10																		
15	"			11																		
16	"			12																		
17	Frank Reynolds			13																		
18	Frank + Edith Reynolds			14																		
19	Emil + Susan Bailey Anderson			15			less 1 in.															
20	H. D. Cottland (Mary Jane Cottland Peterson)		10 inches of lots 15 + all 16																			

Valuations by School Districts as Equalized by Department of Taxation

	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	District No. Rate Mills	Tax including State Homestead Mills	State Tax on Non-Homestead 4.07 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		# 55				10 78			10 78	PAID IN FULL	JUN 23 1948	8412		1078									
2																							
3																							
4																							
5		105				20 60	42		21 02	PAID IN FULL	OCT 30 1948												
6		18				3 54	08		3 62	PAID IN FULL	OCT 30 1948												
7		# 140				27 46			27 46	PAID IN FULL	OCT 30 1948												
8		# 8				1 56			1 56	PAID IN FULL	OCT 30 1948												
9		# 8				1 56			1 56	PAID IN FULL	OCT 30 1948					5 84	2 04						
10		# 8				1 56			1 56	PAID IN FULL	OCT 30 1948	12966											
11		# 8				1 56			1 56	PAID IN FULL	OCT 30 1948												
12		13				2 54	06		2 60	PAID IN FULL	JUN 22 1949												
13		13				2 54	06		2 60	PAID IN FULL	JUN 22 1949												
14		13				2 54	06		2 60	PAID IN FULL	JUN 22 1949	8770		1300									
15		13				2 54	06		2 60	PAID IN FULL	JUN 22 1949												
16		13				2 54	06		2 60	PAID IN FULL	JUN 22 1949												
17		453				88 84	1 84		90 68	2nd Half Paid / 1st Half Paid	OCT 30 1948 / JUN 24 1949	12943 / 8706		4884		4884							
18		35				6 86	14		7 00	2nd Half Paid / 1st Half Paid	JUN 24 1949												
19		188				36 88	76		37 64	PAID IN FULL	JUN 23 1948	8420		3764									
20		182				35 70	74		36 44	PAID IN FULL	JUN 24 1949	8702		3644									
		# 237 / 246 / 473				244 60 / 8 28 / 252 88	4 28 / 4 36		253 88														

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER DATA COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Acres	100ths	No. School District	Indicate Homestead Tax by a	Indicate Non-Resid. Tax by a	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																					
1	Chas. H. + Dorothy O. Cutler				19	2			449														
2	~~Harley D. Coffland~~ Estate of Harley Coffland				20																		
3	Harley D. Coffland				21																		
4	Eugene D. + Ada M. Dyer				22																		
5	Glen A. + Ralph R. Foster				23																		
6	" "				24																		
7																							
8	Wm. H. Kielty				1	3																	
9	"				2																		
10	Martha Green				3																		
11	"				4																		
12	"				5																		
13	W. H. Kielty				6																		
14	"				7																		
15	"				8																		
16	Morris L. + Lydia M. Billeadon				9																		
17	" "				10																		
18	" "				11																		
19	Mary E. Seidner	Frank Reynolds	Lg 4 blk 44	E. 125' of	12																		
20	James Seidner	Minnie O'Reilly	"	W. 115' of	12																		

Original Plat

Hoop's Add'n

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations at School Districts as Equalized by the Department of Taxation: District No. ..... Rate ..... Mills (Dollars)	District No. 449 Rate 6.7 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including State Homestead (Dollars)	State Tax on Non-Homestead 6.7 Mills (Dollars)	Special Taxes (Dollars)	Total Taxes (Dollars)	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
1			519				101.78	2.12		103.90	PAID IN FULL	JAN 29 1948	111.3	103.90									
2		Half Body on Tax Lot	915				179.44	3.72		183.16	PAID IN FULL	JUL 21 1948	10852		92.10								
3			35				6.86	.14		7.00	PAID IN FULL 2nd Half Paid 1st Half Paid	MAY 13 1948 AUG -5 1948 JUN 24 1948	6214 10912 8705		43.14		43.14						
4			431				84.53	1.76		86.29													
5			35				6.86	.14		7.00											7.00	J 7.70	
6			739				144.94	3.00		147.94											147.94	J 162.73	
7																							
8			370				72.56	1.50		74.06	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	13227 8713		38.84		38.84						
9			18				3.54	.08		3.62	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
10			H 176				34.52			34.52	PAID IN FULL	JUN 23 1948											
11			H 11				2.16			2.16	PAID IN FULL	JUN 23 1948	8415		38.84								
12			H 11				2.16			2.16	PAID IN FULL	JUN 23 1948											
13			H 286				56.10			56.10	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
14			H 11				2.16			2.16	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948	13227 8713		30.21		30.21						
15			H 11				2.16			2.16	2nd Half Paid 1st Half Paid	OCT 30 1948 JUN 24 1948											
16			H 11				2.16			2.16	PAID IN FULL	MAY 19 1948											
17			H 126				24.72			24.72	PAID IN FULL	MAY 19 1948	8327		27.04								
18			H 11				2.16			2.16	PAID IN FULL	MAY 19 1948											
19	SOLD FOR TAXES		H 6				1.18			1.18	PAID IN FULL	AUG -9 1948	10949				1.18						
20			H 6				1.18			1.18	2nd Half Paid 1st Half Paid	OCT 30 1948 JUL 20 1948	13334 10717		59		59	.06					
			H 666 12H 3062 3728				731.14	12.46		743.60													

Hamburn's Add'n

Pine Mountain Acres

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	Indebtedness Bonds and Tax Sales	Indebtedness Local Tax Sales	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Original Plat																				
1	Frank + Dorothy Hayes				1	4																
2	"				2																	
3	Grace R. + Chas. C. Brovarone + Martha J. Woock				3																	
4	" "				4																	
5	~~Grace W. + John C. Brovarone + Martha J. Woock~~		N. 5' of		5																	
6	Virgene A. + Willis deRoy Osterlund				5	less N. 5'																
7	"				6																	
8	"				7																	
9	Fred L. Claflin				8																	
10	Wm. C. + Audrey Bailey				9																	
11	"				10																	
12	"				11																	
13	"				12																	
14																						
15																						
16																						
17																						
18																						
19																						
20																						

Variations by School Districts as Equalized by the Assessment of Taxation: District No. 1 Rate 126 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Tax including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 4.47 Mills $ cts.	Special Taxes $ cts.	Total Taxes $ cts.		Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	Remarks
1			# 131					25 70			25 70	1	2nd Half Paid	NOV 10 1948	17517										
												2	1st Half Paid	JUL 23 1948											
												3	2nd Half Paid	NOV 10 1948	18706				13 93	42	13 93	1 11			
												4	1st Half Paid	JUL 23 1948											
2			# 11					2 16			2 16	5	PAID IN FULL	APR 16 1948											
3			# 148					29 02			29 02	6	PAID IN FULL	APR 16 1948	14455		31 15								
4			# 11					2 16			2 16	7	2nd Half Paid	NOV 24 1948											
5			# 11					2 16			2 16	8	1st Half Paid	JUN 23 1948											
6			# 93					18 24			18 24	9	1st Half Paid	JUN 23 1948											
												10	2nd Half Paid	NOV 9 1948	18721		12 36				12 36	1 00			
7			# 11					2 16			2 16	11	1st Half Paid	JUN 24 1948											
												12	2nd Half Paid	NOV 19 1948	12917										
8			# 11					2 16			2 16	13	1st Half Paid	JUN 24 1948											
												14	2nd Half Paid	NOV 19 1948											
9			# 41					8 04			8 04	15	PAID IN FULL	JUN 23 1948	8416		8 04								
10			890					115 72	2 40		118 12	16	PAID IN FULL	JUN 24 1948											
11			18					3 54	08		3 62	17	PAID IN FULL	JUN 24 1948											
12			18					3 54	08		3 62	18	PAID IN FULL	JUN 24 1948	8711		128 98								
13			18					3 54	08		3 62	19	PAID IN FULL	JUN 24 1948											
14												20													
15																									
16																									
17																									
18																									
19																									
20																									
			# 268					21 81	2 68		22 78														
			# 144																						
			1112					21 81	2 68																

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller Data Display, Minneapolis

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. of Lot	Town of Block	Reg.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate agricultural land by a cross	Indicate agricultural Tax by a cross	True and Full Valuations: Land Exclusive of Structures and Other Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Original Plat									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Earl Kimball			1	5				4H														
"			2																			
W. W. Kimball			3																			
"			4																			
"			5																			
Robert P. Johnson Vivian Burnby			6																			
" " "			7																			
Myrtle Coon			8																			
"			9																			
Mickie Land & Myrtle Coon		N½ of	10																			
"		S½ of	10																			
"			11																			
"			12																			
Congregational Church			13																			
"			14																			
"			15																			
Cecil J. Wright			16																			
Frank A. & Hazel J. Hughes			17	Less N.10'																		
Evaugh E. Wright		N.10' of	17																			
Frank A. & Hazel J. Hughes			18																			

Exempt

Valuations by School Districts as Equalized by the Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 4 Rate 37 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.4 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.			$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
SOLD FOR TAXES			4 37				7.26			7.26	1 PAID IN FULL	OCT 30 1948										
SOLD FOR TAXES			4 7				1.38			1.38	2 PAID IN FULL	OCT 30 1948				1884 38						
SOLD FOR TAXES			11				2.16	.04		2.20	3 PAID IN FULL	OCT 30 1948										
SOLD FOR TAXES			11				2.16	.04		2.20	4									2.20		
SOLD FOR TAXES			11				2.16	.04		2.20	5									2.20		
SOLD FOR TAXES			11				2.16	.04		2.20	6 PAID IN FULL	JUL 14 1949										
SOLD FOR TAXES			11				2.16	.04		2.20	7 PAID IN FULL	JUL 14 1949										
SOLD FOR TAXES			44				8.62	.18		8.80	8									8.80		
SOLD FOR TAXES			11				2.16	.04		2.20	9									2.20		
SOLD FOR TAXES			4 157				30.80			30.80	10									30.80		
SOLD FOR TAXES			4 7				1.38			1.38	11									1.38		
SOLD FOR TAXES			4 7				1.38			1.38	12									1.38		
			4 7				1.38			1.38	13									1.38		
											14											
											15											
											16											
			7				1.38	.02		1.40	17 PAID IN FULL	JUN 23 1948										
			188				36.88	.76		37.64	18 PAID IN FULL	JUN 23 1948		39.04								
			5				.98	.02		1.00	19 PAID IN FULL	JUN 15 1948										
			307				60.20	1.24		61.44	20 PAID IN FULL	JUN 15 1948		62.44								
		4	33																			
		14	617				1646.0	2.46		1670.6												
			839				1645.4	3.52														

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C. ALLEN-DAVIS COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Inflammable House Tax or No	Inflammable Land Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
		Original Plat										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	J. A. Newman	"		1	6				49														
2	"	"		2																			
3	"	"		3																			
4	"	"		4																			
5	Jessie D. Morratt	"		5																			
6	"	"		6																			
7	"	"	N. 20' of	7																			
8	Gerald Everland	"	S 5' of Lot 7 & all	8																			
9	"	"		9																			
10	"	"		10																			
11	~~State of Minnesota~~	John & Grace Morrow		11																			
12	~~State of Minnesota~~	"		12																			
13	Benjamin C. Rice	"		13																			
14	"	"		14																			
15	"	"		15																			
16	"	"		16																			
17	"	"		17																			
18	"	"		18																			
19	"	"		19																			
20	"	"		20																			

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY THE BOARD OF ASSESSMENT OF TAXATION: District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. 1 Rate 40.7 Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	District No. ..... Rate ..... Mills Dollars	Tax including State Homestead ..... Mills $ cts.	State Tax on Non-Homestead 4.07 Mills $ cts.	SPECIAL TAXES $ cts.	TOTAL TAXES $ cts.	PAID: Month Day Year	WHEN PAID	Number of Receipt	March Settlement 1948 $ cts.	June Settlement 1948 $ cts.	Penalty $ cts.	November Settlement 1948 $ cts.	Penalty $ cts.	Collections to First Monday in January 1949 $ cts.	Penalty $ cts.	Delinquent on First Monday in January 1949 $ cts.	Total Delinquent Tax and Penalty $ cts.	REMARKS
1				13				2.54	06		2.60	2nd Half Paid	OCT 30 1947											
2				13				2.54	06		2.60	1st Half Paid	JUN 9 1948											
3				167				32.76	68		33.44	2nd Half Paid	OCT 30 1947	12740			20.62							
4				13				2.54	06		2.60	1st Half Paid	JUN 9 1948	7206										
5				# 8				1.56			1.56	2nd Half Paid	OCT 30 1947											
6				# 168				32.94			32.94	1st Half Paid	JUN 9 1948											
7				# 6				1.18			1.18	PAID IN FULL	MAR -5 1948											
8				# 78				15.30			15.30	PAID IN FULL	MAR -5 1948	2162	32.68							15.30	16.83	
9				# 8				1.56			1.56	PAID IN FULL	MAR -5 1948									1.56	1.72	
10				# 8				1.56			1.56	PAID IN FULL	MAR -5 1948									1.56	1.72	
11																								
12																								
13				# 9				1.76			1.76	PAID IN FULL	OCT 30 1947											
14				# 9				1.76			1.76	PAID IN FULL	OCT 30 1947											
15				# 9				1.76			1.76	PAID IN FULL	OCT 30 1947											
16				# 9				1.76			1.76	PAID IN FULL	OCT 30 1947											
17				# 8				1.56			1.56	PAID IN FULL	OCT 30 1947	12744			13.68	46						
18				# 8				1.56			1.56	PAID IN FULL	OCT 30 1947											
19				# 8				1.56			1.56	PAID IN FULL	OCT 30 1947											
20				# 8				1.56			1.56	PAID IN FULL	OCT 30 1947											
				# 394																				
				254				107.76	.86		108.62													
				520				107.86	.54															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller Davis Company, Minneapolis

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Information as to total Tax as to Sec.	Information as to total Tax as to Rng.	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations, Rural: Homestead Up to $4,000 20% (Dollars)	Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	Over $4,000 and Non-Homestead 40% (Dollars)	Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)	Remarks
	Original Plat																						
Benjamin C. Rice		1	21	6				4m															
"		2	22																				
"	Laura E. Mellon	3	23																				
"		4	24																				
Clarence + Cora Beggs		5	1	7																			
"		6	2																				
Richard + Lois May Johnson		7	3																				
Charles + Ada Gurney		8	4																				
" "		9	5																				
" "		10	6																				
Church of the Nazarene		11	7					Exempt															
"		12	8																				
Ava E. Lowe		13	9																				
Candace Cleo + Nelson C. Fox		14	10																				
Byron A. + Gloria A. Richardson		15	11																				
Robert C. + Gloria M. Killgen		16	12																				
		17																					
		18																					
		19																					
		20																					

Sold for Taxes	Valuations by School Districts as Equalized by the Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.67 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1		H 8					1.56			1.56	PAID IN FULL	OCT 30 1947											
2		H 80					15.68			15.68	PAID IN FULL	OCT 30 1947	2744				17.24	.61					
3		H 8					1.56			1.56	PAID IN FULL	JUN 11 1948											
4		H 8					1.56			1.56	PAID IN FULL	JUN 11 1948	1394		8.12								
5		H 88					17.26			17.26	1st Half Paid	JUN 4 1948											
											2nd Half Paid	OCT 30 1948			8.71								
											1st Half Paid	JUN 4 1948	7080				9.71						
6		H 11					2.16			2.16	2nd Half Paid	OCT 30 1948	1930										
7		H 11					2.16			2.16	PAID IN FULL	JUL 20 1948	0716		2.16								
8		H 11					2.16			2.16	PAID IN FULL	JUN 18 1948											
9		H 94					18.44			18.44	PAID IN FULL	JUN 18 1948	7740		22.76								
10		H 11					2.16			2.16	PAID IN FULL	JUN 18 1948											
11																							
12																							
13		H 151					22.62			22.62	PAID IN FULL	JUN 10 1948	7390		29.62								
14		H 69					13.54			13.54	PAID IN FULL	DEC -3 1948	2988						13.54	.08			
15	Sold for taxes	106					20.78	.44		21.22	PAID IN FULL	MAY 13 1948	5975		21.22								
16		H 72					14.12			14.12	1st Half Paid	AUG -9 1948	1099				7.06	.35			7.06	7.77	
17																							
18																							
19																							
20																							
		114 603 106 709					142.76 143.78	.44		143.20													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. MILLER DATA COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Information Required Tax or No	Information Required Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value or Equalized by the Board of Review	FINAL EQUALIZED VALUE
		Original Plat										Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Lottie J. Cahill			1	8				44														
2	"			2																			
3	"			3																			
4	Philip + Ida Palmer			4																			
5	"			5																			
6	"			6																			
7	Mabel Florence + Wm Peterson			7																			
8	Olaf + Marcella Hoff			8																			
9	Wade S. + Cecil A. Kimball			9																			
10	"			10																			
11	~~Daniel Jr Corrine McAllister~~	Geo Harrison		11																			
12	"			12																			
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY THE BOARD OF ASSESSMENT OF TAXATION: District No. 44 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead 48 ..... Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 11					2.16			2.16	1 2nd Half Paid	AUG 10 1948											
2			H 93					18.24			18.24	2 1st Half Paid	JUN 10 1948	11724				1128						
3			H 11					2.16			2.16	3 1st Half Paid	JUN 10 1948											
4			18					3.54	.08		3.62	4 2nd Half Paid	OCT 15 1948											
5			18					3.54	.08		3.62	5 1st Half Paid	JUN 16 1948	11913				543						
6			18					3.54	.08		3.62	6 1st Half Paid	JUN 16 1948	8850										
7			H 150					29.42			29.42	7 PAID IN FULL	JUN 23 1948	8817		2942								
8			H 151					29.62			29.62	8 PAID IN FULL	JUN 15 1948	8851		2962								
9	SOLD FOR TAXES		H 69					18.54			18.54	9										1854		
10	SOLD FOR TAXES		H 14					3.74			3.74	10										374		
11			H 14					3.74			3.74	11 PAID IN FULL	MAR 24 1948											
12			H 118					25.14			25.14	12 PAID IN FULL	MAR 24 1948	4049		2514								
13												13												
14												14												
15												15												
16												16												
17												17												
18												18												
19												19												
20												20												
		44	631					134.38	.24		134.62													
			675					134.38	.24															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C MILLER-DAVIS COMPANY, MINNEAPOLIS

	In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: 100ths	Sch. Dist.	Indefinite Description of Land Not in Use	Indefinite Description of Land Not in Use	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
				Dollars	Dollars	Dollars	Dollars					Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	Helen G. + Anna Lawrence	Original Plat			1	9			4M														
2	"				2																		
3	Clarence J. + Bernice G. Rinke				3																		
4	"				4																		
5	Chester Malek				5																		
6	"				6																		
7	~~Adah S. Miller~~ Arthur J. + Rose Mae Billeden				7																		
8	— "				8																		
9	Harold H. + Grace I. Snow				9																		
10	Anna C. Johnson				10																		
11	Ralph R. + M. Frances Gates				11																		
12	Pine Mt. Lodge #200, I.O.O.F. Backus				12																		
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

Valuations by School Districts as Equalized by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 4 Rate 76.5 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.0 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1				18				3 54	08		3 62	L1	PAID IN FULL JUN 24 1948											
2				18				3 54	08		3 62		PAID IN FULL JUN 24 1948	8714		7 24								
3				H 93				15 24			15 24		2nd Half Paid OCT 30 1948											
4				H 11				2 16			2 16		1st Half Paid JUN 23 1948	17933				10 20						
5	SOLD FOR TAXES			H 66				12 94			12 94		2nd Half Paid OCT 29 1948	8709		16 20						12 94		
6	SOLD FOR TAXES			H 11				2 16			2 16		1st Half Paid JUN 23 1948									2 16		
7				22				4 32	08		4 40		PAID IN FULL JUN 1 1948											
8				22				4 32	08		4 40		PAID IN FULL JUN 1 1948	7024		8 80								
9				22				4 32	08		4 40		PAID IN FULL APR 22 1948	4616		4 40								
10				H 55				10 78			10 78		PAID IN FULL JUN 9 1948	7204		10 78								
11				H 124				24 32			24 32		1st Half Paid JUL 20 1948	10710		12 16						12 16	J 12 32	
12	SOLD FOR TAXES			286				56 10	1 16		57 26											57 26		
13																								
14																								
15																								
16																								
17																								
18																								
19																								
20																								
				H 360																				
				114 348				146 70	1 56		148 30													
				748				146 70	1 55															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. HILLIARD-SATZ COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Blocks	No. School District	Indicates Registered Real Estate Tax Paid	TRUE AND FULL VALUATIONS: LAND Exclusive of Street Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	ALL OTHER: MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~George + Nola Billingsdean~~	Original Plat	Original Plat		10				47			100		100			25					
2	~~Myriel Zeuch, Harley Courtney + Nola Billingsdean~~				11																	
3	Nelly + Jack Hanman		S. 52' of N½ of		12																	
4	Philip + Ida M. Palmer		S½ of		12																	
5	Harlan + Louise Sherman		N½ less 52' of		12																	
6	Harley D. Coffland				13 less N. 100'																	
7	B. B. Hilliger		~~Lots 1 thru 8 in Blk 13 are lined N. 100' to line of Blk 13 to follow N. 100' of Blk 13 to place of begin.~~		13																	
8																						
9	~~Inez J. Neuman, Roger J. Doucette~~ Orpal + Thelma J. Darby				14																	
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

	SOLD FOR TAXES	VALUATIONS IN SCHOOL DISTRICTS AS EQUALIZED BY THE DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. 404 Rate 7.6 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Tax on Non-Homestead 7.6 Mills	State Tax on Non-Homestead 7.6 Mills	SPECIAL TAXES	TOTAL TAXES
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.
1			#124					24.32			24.32
2			#135					26.48			26.48
3			108					21.18	4.40		21.62
4			#111					21.76			21.76
5			#72					14.12			14.12
6			255					50.02	1.04		51.06
7			#229					44.92			44.92
8											
9			255					50.02	1.04		51.06
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
		H 271						252.83	2.52		255.34
		H 241						255.80	1.80		
		1259									

	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	PAID IN FULL	MAR 11 1948												
2	PAID IN FULL	MAR 11 1948		50.50										
3	Part Paid	JUN 25 1948	3857		1854		308							
4	Balance Paid	JUL 22 1948	1261				1088							
5	2nd Half Paid	OCT 15 1948	4725											
6	1st Half Paid	JUN 16 1948	3850		1088									
7	PAID IN FULL	AUG 17 1948	11186				14.12	3.53						
8	PAID IN FULL	JUL 21 1948	11853		51.06									
9	2nd Half Paid	OCT 30 1948	12341				2246							
10	1st Half Paid	JUL 9 1948	10818		2246									
11														
12														
13														
14														
15														
16														
17	2nd Half Paid	OCT 27 1948	12207				2553							
18	1st Half Paid	JUN 24 1948	8707		2553									
19														
20														

Form 4 C. HILLER-BAYS COMPANY, MINNEAPOLIS

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax by No.	Indicate Agricultural Tax by No.	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
											Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Washburn's Addition																						
Susan + Emil Anderson		1	1	1				4m														
"		2	2																			
"		3	3																			
"		4	4																			
Susan Bailey Anderson		5	5																			
"		6	6																			
"		7	7																			
"		8	8																			
Susan + Emil Anderson		9	9																			
"		10	10																			
Don V. Bartholomew		11	11																			
D. V. Bartholomew		12	12																			
"		13	13																			
"		14	14																			
"		15	15																			
Albert Wm. Edwards		16	N. 50' of Lots 16-17-18 + 19																			
~~Earl H. Edwards~~	Helena Edwards	17	S. 90' of Lots 16-17-18 + 19																			
—		18	20																			
—		19	21																			
—		20	22																			
—			23																			

Cass County, Minnesota, for Taxes for the Year 1947.

	Sold for Taxes	Valuations by School Districts as Equalized by the Department of Taxation: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. Valuation 74 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.		$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.		
1				18				3.54	.08		3.62	PAID IN FULL	JUN 23 1948												
2				18				3.54	.08		3.62	PAID IN FULL	JUN 23 1948												
3				91				17.84	.38		18.22	PAID IN FULL	JUN 23 1948												
4				18				3.54	.08		3.62	PAID IN FULL	JUN 23 1948												
5				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948	8420		45.88									
6				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948												
7				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948												
8				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948												
9				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948												
10				14				2.74	.06		2.80	PAID IN FULL	JUN 23 1948												
11				14				2.74	.06		2.80	1st Half Paid	OCT 19 1948												
12			4	174				34.12			34.12	1st Half Paid	JUN 11 1948												
13			4	9				1.76			1.76	1st Half Paid	OCT 19 1948	8395		21.10		21.10							
14			4	9				1.76			1.76	1st Half Paid	JUN 11 1948												
15			4	9				1.76			1.76	1st Half Paid	OCT 19 1948												
16				24				4.70	.10		4.80		JUN 11 1948												
17			4	226				44.32			44.32	PAID IN FULL	JUN 23 1948												
18			4	5				.98			.98	PAID IN FULL	JUN 23 1948												
19	SOLD FOR TAXES		4	5				.98			.98	PAID IN FULL	JUN 23 1948	8414		48.24									
20	SOLD FOR TAXES		4	5				.98			.98	PAID IN FULL	JUN 23 1948												
	SOLD FOR TAXES		4	5				.98			.98	PAID IN FULL	JUN 23 1948												
		14	4	227			14.00	139.98	1.14		141.12											4.80	5.28		
				267																					
				494																					

Assessment Roll and Tax List of Real Property in the Village of Bachus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller Data Company, Bemidji

	In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Units	No. School District	Information Equalized or No	Information Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
			Bachus's Addn																				
1	Arnold Albert Anderson			1	7				4H														
2	"			2																			
3	"			3																			
4	~~Frank Reynolds~~ Gerald ~~Emma~~	Bernadine Ewland		4									1000						400				
5	" "			5																			
6	Martin + Esther Anderson			6																			
7	"			7																			
8	D. V. Bartholomew			8									1000						400				
9	Esther E. Bartholomew			9																			
10	"			10																			
11	John + Maire Spillane			11																			
12	"			12																			
13	"			13																			
14	"			14																			
15	"			15																			
16	"			16																			
17	Adah E. Miller			17																			
18	"			18																			
19				19																			
20				20																			

Valuations by School Districts as Fixed by Department of Taxation

	Sold for Taxes	District No. ..... Rate ..... Mills	District No. 44 Rate 49 Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead: Non-Homestead 40 Mills	State Tax on Non-Homestead 7.5 Mills	Special Taxes	Total Taxes	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	SOLD FOR TAXES		H 49					9.60			9.60											9.60		
2	SOLD FOR TAXES		H 11					2.16			2.16											2.16		
3	SOLD FOR TAXES		H 11					2.16			2.16											2.16		
4			3) 2 ~~#36~~ ~~#8~~					60.80	1.26		62.06	PAID IN FULL	FEB 11 1948	1756	29.28	Refunded #87281				35.27	6-26-48		25.22	Abated
5								~~5.50~~	~~1.78~~		~~7.28~~													
								Abate. #3709																
6			18					3.54	.08		3.62	PAID IN FULL	JUN 11 1948	1393		7.24								
7			18					3.54	.08		3.62	PAID IN FULL	JUN 11 1948											
8			418					81.48	1.70		83.68	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948	1941		58.46		58.46						
9			150					29.42	.62		30.04	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948	1395										
10			16					3.14	.06		3.20	2nd Half Paid / 1st Half Paid	OCT 19 1948 / JUN 11 1948											
11			18					3.54	.08		3.62	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
12			18					3.54	.08		3.62	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
13			18					3.54	.08		3.62	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
14			678					132.96	2.76		135.72	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948	1417		75.97		75.97						
15			13					2.54	.06		2.60	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948	1497										
16			13					2.54	.06		2.60	2nd Half Paid / 1st Half Paid	OCT 22 1948 / JUN 24 1948											
17			13					2.54	.06		2.60	PAID IN FULL	JUN 22 1948											
18			13					2.54	.06		2.60	PAID IN FULL	JUN 22 1948	1844		5.20								
19																								
20																								
		14	71 / 1846 / 1911					374.78	7.50		382.34													
								374.78	7.48															

Assessment Roll and Tax List of Real Property in the Village of Backus,

FORM 4 C — PILLSBURY COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Tenths	No. School District	Indicate Homestead by Yes or No	Indicate Agricultural by Yes or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIFIED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Washburn's Addn																				
1	John + Marie W. Spillane			19	2				44														
2	"			20																			
3	"			21																			
4	"			22																			
5	"			23																			
6	Zelma + Edwin Kimball			✓ 24																			
7	"			✓ 25																			
8	Beulah E. Hill			26																			
9	B. H. Metzger			✓ 1	3																		
10	"			✓ 2																			
11	"			✓ 3																			
12	~~Kenneth J. + Norma A. Woricka~~	Lewis Jenny Mitchell		4																			
13	—	" "		5																			
14	—	" "		6																			
15	—	" "		7																			
16	—	" "		8																			
17	—	" "		9																			
18																							
19																							
20																							

Cass County, Minnesota, for Taxes for the Year 1947.

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills	District No. 284 Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.67 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			H 284					55.70			55.70	4	2nd Half Paid OCT 22 1948											
2			H 8					1.56			1.56	2	1st Half Paid JUN 24 1948											
3			H 8					1.56			1.56	5	2nd Half Paid OCT 22 1948											
4			H 8					1.56			1.56	1	1st Half Paid JUN 24 1948	1947		30.97		30.97						
5			H 8					1.56			1.56	3	2nd Half Paid OCT 22 1948	3097										
6			H 30					5.88			5.88	6	1st Half Paid JUN 24 1948									5.88	6.47	
7			H 8					1.56			1.56	7										1.56	1.72	
8	SOLD FOR TAXES		H 15					2.94			2.94	8										2.94		
9			H 8					1.56			1.56	9										1.56	1.72	
10			H 8					1.56			1.56	10										1.56	1.72	
11			H 47					9.22			9.22	11										9.22	10.14	
12			H 8					1.56			1.56	12	PAID IN FULL JAN 21 1948											
13			H 22					4.32			4.32	13	PAID IN FULL JAN 21 1948											
14			H 8					1.56			1.56	14	PAID IN FULL JAN 21 1948	328	17.62									
15			H 8					1.56			1.56	15	PAID IN FULL JAN 21 1948											
16			H 36					7.06			7.06	16	PAID IN FULL JAN 21 1948											
17			H 8					1.56			1.56	17	PAID IN FULL JAN 21 1948											
18												18												
19												19												
20												20												
			# 522					102.28			102.28													
			114																					
			522																					

Assessment Roll and Tax List of Real Property in the Village of Backus,

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Agricultural Tax or No	Indicate Agricultural Tax or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	True and Full Valuations: Buildings and Other Structures (Dollars)	True and Full Valuations: Machinery Permanently Attached to Real Estate (Dollars)	True and Full Valuations: Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Assessed Valuations: Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	Assessed Valuations: All Other: Homestead Up to $4,000 25% (Dollars)	Assessed Valuations: All Other: Over $4,000 and Non-Homestead 40% (Dollars)	Assessed Valuations: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
Charlie Dochter	Washburn's Addition	1	10	3				44														
"		2	11																			
~~Gerald R. Gaveland~~	Wayne R. Wolken.	12																				
Harley D. Copeland		4	13																			
"		5	14																			
"		6	15																			
Emma Julia Anderson (Alexander) & Maurice Anderson																						
Earl Kimball		7	16																			
"		8	17																			
"		9	18																			
"		10	19																			
"		11	20																			
Rosalie Billesdeau		12	21																			
"		13	22																			
"		14	23																			
"		15	24																			
Ralph V. "Mary" McRuth	~~Bernice T. McRuth Green~~	16	25																			
"	"	17	26																			
"	"	18	27																			
"	"	19	28																			
		20																				

Valuations by School Districts as Equalized by the Assessment of Taxation: Rural

Line	Sold for Taxes	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. 79 Rate 74 Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	District No. Rate ... Mills (Dollars)	Tax including State Homestead ... Mills ($ cts.)	State Tax on Non-Homestead 2% Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1				79				1550	32		1582	1 PAID IN FULL	JUN 23 1948	8408		1842								
2				13				254	06		260	2 PAID IN FULL	JUN 23 1948											
3	~~SOLD FOR TAXES~~			128				2510	52		2562	3 PAID IN FULL	JUL - 6 1948	5028		2562								
4				13				254	06		260	4 PAID IN FULL	JUN 21 1948											
5				138				2706	56		2762	5 PAID IN FULL	JUN 21 1948											
6				13				254	06		260	6 PAID IN FULL	JUL 21 1948	11062		3787								
7				13				254	06		260	7 PAID IN FULL	APR - 5 1948											
8				13				254	06		260	8 PAID IN FULL	APR - 5 1948											
9				189				3706	76		3782	9 PAID IN FULL	APR - 5 1948	4187		4822								
10				13				254	06		260	10 PAID IN FULL	APR - 5 1948											
11				13				254	06		260	11 PAID IN FULL	APR - 5 1948											
12				10				196	04		200	12 PAID IN FULL	MAY 17 1948											
13				40				784	16		800	13 PAID IN FULL	MAY 17 1948			1360								
14				10				196	04		200	14 PAID IN FULL	MAY 17 1948	5996										
15				8				156	04		160	15 PAID IN FULL	MAY 17 1948											
16				10				196	04		200	16 PAID IN FULL	JUN 23 1948											
17				39				764	16		780	17 PAID IN FULL	JUN 23 1948											
18				10				196	04		200	18 PAID IN FULL	JUN 23 1948	8426		1340								
19				8				156	04		160	19 PAID IN FULL	JUN 23 1948											
20												20												
				79				14874	314		15208													
				79				14874	314															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C—HILLIER-BATES COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Homestead Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	RURAL: Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	ALL OTHER: Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
			Washburn's Addition																				
1	Hugo J. + Susan M. Earnest			1	4				4n														
2	"			2																			
3	"			3																			
4	"			4																			
5	"			5																			
6	"			6	lee																		
7	"			7	2.50'																		
8	"			8																			
9	Ethel Lindmark + Frances Miell		S 50' of lots 5-6-7-	8																			
10	Adah E. Miller			9																			
11	"			10																			
12	"			11																			
13	"			12																			
14	"			13																			
15	"			14																			
16	"			15																			
17	"			16																			
18																							
19																							
20																							

VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY THE DEPARTMENT OF TAXATION

	SOLD FOR TAXES	District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	District No. 2 Rate 17.4 Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	District No. ..... Rate ..... Mills: Dollars	Tax including State Homestead ..... Mills: $ cts.	State Tax on Non-Homestead 4.2 Mills: $ cts.	SPECIAL TAXES: $ cts.	TOTAL TAXES: $ cts.	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1945: $ cts.	June Settlement 1945: $ cts.	Penalty: $ cts.	November Settlement 1945: $ cts.	Penalty: $ cts.	Collections to First Monday in January 1949: $ cts.	Penalty: $ cts.	Delinquent on First Monday in January 1949: $ cts.	Total Delinquent Tax and Penalty: $ cts.	REMARKS
1				4 218				42 76			42 76	PAID IN FULL	JUN 16 1948											
2				4 9				1 76			1 76	PAID IN FULL	JUN 16 1948											
3				4 9				1 76			1 76	PAID IN FULL	JUN 16 1948											
4				4 9				1 76			1 76	PAID IN FULL	JUN 16 1948											
5				4 5				98			98	PAID IN FULL	JUN 16 1948	5048		51 96								
6				4 5				98			98	PAID IN FULL	JUN 16 1948											
7				4 5				98			98	PAID IN FULL	JUN 16 1948											
8				4 5				98			98	PAID IN FULL	JUN 16 1948											
9				4 214				41 96			41 96	PAID IN FULL	MAR 24 1948	4043		41 96								
10				14				2 74	06		2 80	PAID IN FULL	JUN 22 1948											
11				14				2 74	06		2 80	PAID IN FULL	JUN 22 1948											
12				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948											
13				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948											
14				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948	4774		2 60								
15				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948											
16				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948											
17				13				2 54	06		2 60	PAID IN FULL	JUN 22 1948											
18																								
19																								
20																								
			14 479					114 64	48		115 12													
			14 106																					
			585					114 74	48															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 © [illegible]

In whose name assessed	To whom transferred	Description of property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Agricultural Homestead Tax by Yes or No	Indicate Agricultural Homestead Tax by Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements (Dollars)	Buildings and Other Structures (Dollars)	Machinery Permanently Attached to Real Estate (Dollars)	Total True and Full Value (Dollars)	Assessed Valuations: Rural: Homestead Up to $4,000 20% (Dollars)	Rural: Over $4,000 and Non-Homestead 33⅓% (Dollars)	All Other: Homestead Up to $4,000 25% (Dollars)	All Other: Over $4,000 and Non-Homestead 40% (Dollars)	All Other: Machinery Permanently Attached to Real Estate 33⅓% (Dollars)	Total Assessed Value (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	Final Equalized Value (Dollars)
		Washburn's Addition																				
Alfred + Emma Julia Anderson		1	1	5				4h														
"		2	2																			
"		3	3																			
Glen + Anna A. Benson		4	4																			
"		5	5																			
"		6	6																			
"		7	7																			
"		8	8																			
"		9	9																			
"		10	10																			
Violet Bundy		11	11																			
"		12	12																			
"		13	13																			
"		14	14																			
"		15	15																			
"		16	16																			
Oliver Begge		17	17																			
"		18	18																			
"		19	19																			
"		20	20																			

Valuations in school districts as equalized by department of taxation

	Sold for taxes	District No. / Rate ... Mills	Dollars	District No. / Rate ... Mills	Dollars	District No. / Rate ... Mills	Dollars	District No. / Rate ... Mills	Dollars	Tax including State Horizontal ... Mills	State Tax on Non-Homestead ... Mills	Special taxes	Total taxes
										$ cts.	$ cts.	$ cts.	$ cts.
1				H	195					38 24			38 24
2				H	8					1 56			1 56
3				H	8					1 56			1 56
4				H	8					1 56			1 56
5				H	8					1 56			1 56
6				H	38					7 46			7 46
7				H	8					1 56			1 56
8					83					16 42	22		16 42
9					45					8 82	18		9 00
10					37					7 26	16		7 42
11	SOLD FOR TAXES			H	7					1 38			1 38
12	SOLD FOR TAXES			H	7					1 38			1 38
13	SOLD FOR TAXES			H	102					20 00			20 00
14	SOLD FOR TAXES			H	7					1 38			1 38
15	SOLD FOR TAXES			H	7					1 38			1 38
16	SOLD FOR TAXES			H	7					1 38			1 38
17	SOLD FOR TAXES			H	7					1 38			1 38
18	SOLD FOR TAXES			H	48					9 42			9 42
19	SOLD FOR TAXES			H	7					1 38			1 38
20	SOLD FOR TAXES			H	7					1 38			1 38
				H	499					120 84	56		121 00
				HH	135								
					614					120 42	56		

	Paid	When paid: Month	Day	Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	Remarks
						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	1st Half Paid	JUN	23	1948												
	2nd Half Paid	NOV	16	1948	18423											
2	1st Half Paid	JUN	23	1948			2068				2068	25				Bal Penalty Due $ .33
	2nd Half Paid	NOV	15	1948	12873											
3	1st Half Paid	JUN	23	1948												
	2nd Half Paid	NOV	15	1948												
4	2nd Half Paid	AUG	19	1948												
	1st Half Paid	JUN	24	1948												
5	1st Half Paid	JUN	24	1948												
	2nd Half Paid	AUG	19	1948												
6	2nd Half Paid	AUG	19	1948							19 50					
	1st Half Paid	JUN	24	1948												
7	2nd Half Paid	AUG	19	1948	1193											
	1st Half Paid	JUN	24	1948												
8	2nd Half Paid	AUG	19	1948	3709		1959									
	1st Half Paid	JUN	24	1948												
9	2nd Half Paid	AUG	19	1948												
	1st Half Paid	JUN	24	1948												
10	2nd Half Paid	AUG	19	1948												
	1st Half Paid	JUN	24	1948												
11	PAID IN FULL	JAN	13	1948												
12	PAID IN FULL	JAN	13	1948												
13	PAID IN FULL	JAN	13	1948	267		2692									
14	PAID IN FULL	JAN	13	1948												
15	PAID IN FULL	JAN	13	1948												
16	PAID IN FULL	JAN	13	1948												
17	PAID IN FULL	JUN	2	1948												
18	PAID IN FULL	JUN	2	1948	7188		1356									
19	PAID IN FULL	JUN	2	1948												
20	PAID IN FULL	JUN	2	1948												

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. HILLER BATE COMPANY, MINNEAPOLIS

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax Levy or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value
		Washburn's Addition				Acres	100ths				Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Union Congregational Church		1. 50'x150' N W Cor of Blk 366'x366'																				
"		2. 50'x150' S. of above Lot 366'x366'																				
~~J. A. Newman~~ / Le Roe Dillenbeck		3. 100'x150' S	"	"																		
Cora Hamilton		4. 166'x150' S	"	"																		
Katherine Olds Horton		5. 216'x366' S	"	"																		
		6																				
		7																				
		8																				
		9																				
		10																				
		11																				
		12																				
		13																				
		14																				
		15																				
		16																				
		17																				
		18																				
		19																				
		20																				

Valuations by School Districts as Equalized by the Department of Taxation

Sold for Taxes	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. 1 Rate 22.0 Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax including Skin Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 5.0 ..... Mills ($ cts.)	Special Taxes ($ cts.)	Total Taxes ($ cts.)	Paid	When Paid: Month Day Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	Remarks
1																							
2																							
3			11 132				25.88			25.88	PAID IN FULL	JUN 23 1948	3418		25.88								
4			11 157				30.80			30.80	1st Half Paid	JUN 23 1948	3413		15.40				15.40	1.24			
5			440				86.30	1.80		88.10	2nd Half Paid	NOV 19 1948	12718										
6											PAID IN FULL	MAY 27 1948	5695		88.10								
7																							
8																							
9																							
10																							
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20			11 217 114 200 729				142.98 142.98	1.80		144.78													

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C

In Whose Name Assessed	To Whom Transferred	Description of Property: Subdivision	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	100ths	No. School District	Indicate Homestead Yes or No	Indicate Agricultural Land Yes or No	True and Full Valuations: Land Exclusive of Structures and Improvements	Buildings and Other Structures	Machinery Permanently Attached to Real Estate	Total True and Full Value	Assessed Valuations: Rural: Homestead Up to $4,000 20%	Rural: Over $4,000 and Non-Homestead 33⅓%	All Other: Homestead Up to $4,000 25%	All Other: Over $4,000 and Non-Homestead 40%	Machinery Permanently Attached to Real Estate 33⅓%	Total Assessed Value	Total Assessed Value as Equalized by the Board of Review	Final Equalized Value	Remarks
		Pine Mountain Shore (Part of Lots 2+3 30-139-30)									Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Geo. H. + Jannie R. DeCamp			1					Um															
~~Raymond O. + Gladys K. Kennedy~~			2									200 add'l						80					
Raymond O. + Gladys K. Kennedy			3																				
Clifton Sychs			4									400 add'l					100						
Vernon Hamilton			5																				
Geo. H. + Jannie R. DeCamp.			6																				
"			7									1200 add'l					300						
"			8																				
"			9																				
"			10									500 add'l						200					
Lafe Sychs			11																				
Wilbur H. + Josephine Cahill			12									300 add'l					75						
~~Chas. B. Funk~~ B.M. Bagley			13																				
" " "			14																				
Ben Bagley			15																				
Joe Metz			16																				
~~John J. + Esther A. Kramer~~ William C. Lexa, Sr.			17																				
Wayne Russell ~~Walker~~ Virginia Walker			18									100 add'l						40					
W. B. Babb			19																				
John Kramer			20									600 add'l					140						

Valuations by School Districts as Equalized by Department of Taxation: Agric. No. ..... Rate ..... Mills; District No. 1 Rate 17.04 Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills; District No. ..... Rate ..... Mills

	Sold for Taxes	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 7.04 Mills	Special Taxes	Total Taxes	Paid	When Paid (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Total Delinquent Tax and Penalty	Remarks
	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1	11	2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		2.20								
2	91	17.14	.38		18.22	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 25 1948	6274 / 6275		9.11		9.11						
3	11	2.16	.04		2.20	2nd Half Paid / 1st Half Paid	OCT 28 1948 / MAY 25 1948	6274 / 6275		1.10		1.10						
4	1143	28.04			28.04	PAID IN FULL	OCT 27 1948	12208				28.04	.98					
5	11	2.16	.04		2.20	PAID IN FULL	JUN 23 1948	8417		2.20								
6	11	2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		2.20				32.10	2.57			
7	328	64.32			64.32	2nd Half Paid / 1st Half Paid	DEC - 2 1948 / MAY 25 1948	13768 / 6275		32.16								
8	11	2.16	.04		2.20	PAID IN FULL	MAY 25 1948	6275		4.40								
9	11	2.16	.04		2.20	PAID IN FULL	MAY 25 1948											
10	~~253~~ 245	30.00 / 46.04	1.00		47.04	PAID IN FULL	OCT 29 1948	12750				30.00	1.05					Over-paid half + 19.04 abated
11	38	7.46	.16		7.62	PAID IN FULL	JUN 1 1948	7396		7.62								
12	99	19.42	.42		19.82	Balance Paid / Pers. Paid	OCT 30 1948 / JUN 24 1948	13239 / 9703		8.41		11.41						Bal. due 1st Mon.
13	11	2.16	.04		2.20	2nd Half Paid / 1st Half Paid	AUG 31 1948 / JUL 9 1948	11316 / 9884		2.20								
14	11	2.16	.04		2.20	2nd Half Paid / 1st Half Paid	AUG 31 1948 / JUL 9 1948	11316 / 9884										
15	38	7.46	.16		7.62	PAID IN FULL	MAR 31 1948	4169		7.62								
16	38	7.46	.16		7.62	PAID IN FULL	JUN 1 1948	7392		7.62								
17	38	7.46	.16		7.62	PAID IN FULL	JUN 24 1948	8708		7.62								
18	68	13.34	.28		13.62	PAID IN FULL	MAY 25 1948	6297		13.62								
19	38	7.46	.16		7.62									7.62	.38			
20	~~438~~ 438 / 1.09 / 28 / 16.90	58.84 / 85.90	5.40		58.84 / 85.90	Balance Paid / 1st Half Paid	OCT 13 1948 / JUN 24 1948	11675 / 9701		42.95		15.89						27.06 abated + 16 under-paid
		331.48	5.18		336.66													
		331.48	5.18															

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. WILLIS-EVANS COMPANY, MINNEAPOLIS

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town or Block	Rng.	Number of Acres of Land: Acres	Hdths	No. School District	Indicate Homestead Tax or No	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL True and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
												Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
1	~~Leonard Knapp~~ + Polly Thompson	Pine Mountain Shore		21					44				300						120				
2	" " "			22																			
3	Geo. H. + Jennie R. DeCamp.			23								E. 310 ft.	400					100					
4	"			24																			
5	"			25																			
6	"			26																			
7	"			27																			
8	Taylor R. + Gladys A. Blanicom		S. 200' of	28									300					75					
9	Geo. H. + Jennie R. DeCamp			29																			
10	" "			30																			
11																							
12																							
13																							
14																							
15																							
16																							
17																							
18																							
19																							
20																							

	SOLD FOR TAXES	Levies and Rates: Dist. No. ..... Rate ..... Mills	Dist. No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax including State Homestead ..... Mills	State Tax on Non-Homestead 4.07 Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID (Month Day Year)	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.						$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1			131					25 70	54		26 24	2nd Half Paid	OCT 30 1946	12745		1422		1422							
												1st Half Paid	JUN 16 1946												
2			11					2 16	04		2 20	2nd Half Paid	OCT 30 1946	12751											
												1st Half Paid	JUN 16 1946												
3			14 106					21 76	02		21 78	2nd Half Paid	OCT. 4 1948	14871		1089		1089							
			5									1st Half Paid	MAY - 1 1948	6751											
4			2					40	—		40	PAID IN FULL	MAY 25 1948	6275		40									
5			1					20	—		20	PAID IN FULL	MAY 25 1948	6275		60									
6			1					20	—		20	PAID IN FULL	MAY 25 1948												
7			1					20	—		20	PAID IN FULL	MAY 25 1948												
8			14 76					15 10			15 10	PAID IN FULL	MAY 25 1948												
9			1					20			20	PAID IN FULL	MAY 25 1948	6275		1550									
10			1					20			20	PAID IN FULL	MAY 25 1948												
11																									
12																									
13																									
14																									
15																									
16																									
17																									
18																									
19																									
20																									
		14 782						66 12	60		66 72														
		14 275																							
		507						66 12	60																

Agric. Ag. Dist. No. ..... Rate ..... Mills

Levies and Rates by School Districts as Certified by Department of Taxation

Assessment Roll and Tax List of Real Property in the Village of Backus, Cass County, Minnesota, for Taxes for the Year 1947.

Form 4 C. Miller-Davis Company, Minneapolis

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	DESCRIPTION OF PROPERTY: SUBDIVISION	Sec. or Lot	Town. or Block	Rng.	Number of Acres of Land: Acres	Mills	No. School District	Indicate Agricultural Tax or No	TRUE AND FULL VALUATIONS: LAND Exclusive of Structures and Improvements	BUILDINGS and Other Structures	MACHINERY Permanently Attached to Real Estate	TOTAL Tree and Full Value	ASSESSED VALUATIONS: RURAL: Homestead Up to $4,000 20%	Over $4,000 and Non-Homestead 33⅓%	ALL OTHER: Homestead Up to $4,000 25%	Over $4,000 and Non-Homestead 40%	MACHINERY Permanently Attached to Real Estate 33⅓%	TOTAL ASSESSED VALUE	Total Assessed Value as Equalized by the Board of Review	FINAL EQUALIZED VALUE
			Zaffke's Addition to Backus (Part of Assy Div 29-139.30)																			
Sheet	Aaron Zaffke Jr.		1		1																	
	" Rosalda Mathie McDarling		2		2																	
	" Ray & Ruth Primmer		3		3																	
	" Bessie & Donna Primmer		4		4																	
			5																			
	Aaron Zaffke		6	(13 acres)	Outlot	A																
			7																			
			8																			
			9																			
			10																			
			11																			
			12																			
			13																			
			14																			
			15																			
			16																			
			17																			
			18																			
			19																			
			20																			

	SOLD FOR TAXES	VALUATIONS BY SCHOOL DISTRICTS AS EQUALIZED BY DEPARTMENT OF TAXATION: District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	District No. ..... Rate ..... Mills	Tax Including State Homestead ..... Mills	State Tax on Non-Homestead ..... Mills	SPECIAL TAXES	TOTAL TAXES	PAID	WHEN PAID: Month Day Year	Number of Receipt	March Settlement 1948	June Settlement 1948	Penalty	November Settlement 1948	Penalty	Collections to First Monday in January 1949	Penalty	Delinquent on First Monday in January 1949	Penalty	Total Delinquent Tax and Penalty	REMARKS
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	$ cts.	$ cts.	$ cts.	$ cts.				$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	
1												1													
2												2			See Section 1, Page 1										
3		See section 1, Page 1										3			Page in Assy Div										
4												4													
5												5													
6												6													
7												7													
8												8													
9												9													
10												10													
11												11													
12												12													
13												13													
14												14													
15												15													
16												16													
17												17													
18												18													
19												19													
20												20													

Assessment Roll and Tax List of Real Property in the ..... of ....., Cass County, Minnesota, for Taxes for the Year 1947.

FORM 4 C. FOLDS INTO ENVELOPE, SEPARATE

	IN WHOSE NAME ASSESSED	TO WHOM TRANSFERRED	SUBDIVISION	Sec. or Lot	Twsp. or Block	Rng.	Number of Acres of Land: Acres	Number of Acres of Land: Mills	No. School District	Indicate Agricultural Year of Sale or No.	LAND Exclusive of Structures and Improvements (Dollars)	BUILDINGS and Other Structures (Dollars)	MACHINERY Permanently Attached to Real Estate (Dollars)	TOTAL True and Full Value (Dollars)	RURAL Homestead Up to $4,000 20% (Dollars)	RURAL Over $4,000 and Non-Homestead 33⅓% (Dollars)	ALL OTHER Homestead Up to $4,000 25% (Dollars)	ALL OTHER Over $4,000 and Non-Homestead 40% (Dollars)	ALL OTHER MACHINERY Permanently Attached to Real Estate 33⅓% (Dollars)	TOTAL ASSESSED VALUE (Dollars)	Total Assessed Value as Equalized by the Board of Review (Dollars)	FINAL EQUALIZED VALUE (Dollars)
1	Railroad Leases -																					
2	Backus Lumber Co., Backus																					
	Lease #60191, Exp. 2/ft. 2560																					
3																						
4	Skelly Oil Co., Tulsa Okla.																					
	Lease No. 60195 Exp. ft. 1920																					
5																						
6																						
7																						
8																						
9																						
10																						
11																						
12																						
13																						
14																						
15																						
16																						
17																						
18																						
19																						
20																						

	SOLD FOR TAXES	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	District No. ..... Rate ..... Mills (Dollars)	Tax Indicate State Homestead ..... Mills ($ cts.)	State Tax on Non-Homestead 4 ..... Mills ($ cts.)	SPECIAL TAXES ($ cts.)	TOTAL TAXES ($ cts.)	PAID	WHEN PAID Month	Day	Year	Number of Receipt	March Settlement 1948 ($ cts.)	June Settlement 1948 ($ cts.)	Penalty ($ cts.)	November Settlement 1948 ($ cts.)	Penalty ($ cts.)	Collections to First Monday in January 1949 ($ cts.)	Penalty ($ cts.)	Delinquent on First Monday in January 1949 ($ cts.)	Total Delinquent Tax and Penalty ($ cts.)	REMARKS
1				12				2.36	.04		2.80	PAID IN FULL JUN 24 1948				8710		2.40									
2																											
3																											
4				10				1.96	.04		2.00	PAID IN FULL FEB 24 1948				2037	2.00										
5																											
6																											
7																											
8																											
9																											
10		4 7.14		22				4.32	.08		4.40																
11																											
12	Grand Total:																										
13		14	6.88	11.948		12.636																					
14		N.14	13.24	16.462		17.786																					
15			20.12	28.410		30.422																					
16																											
17							Rdm	36440																			
18			36440	55712			Main	55712																			
19				38				5935.68	72.80		6008.48																
20																											